

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

In re:

LERNOUT & HAUSPIE SPEECH PRODUCTS, N.V., et al.,¹

Debtors.

Chapter 11

Case No. 00-4398 (JHW)

Jointly Administered

**Hearing Date: Negative Notice
Objection Deadline: June 12,
2002**

**THIRTEENTH INTERIM AND FINAL APPLICATION OF CADWALADER,
WICKERSHAM & TAFT FOR (I) INTERIM ALLOWANCE OF
COMPENSATION AND REIMBURSEMENT OF EXPENSES FOR THE PERIOD
FROM MARCH 1, 2002 THROUGH MARCH 28, 2002, AND (II) FINAL
ALLOWANCE OF COMPENSATION AND REIMBURSEMENT OF EXPENSES
FOR THE PERIOD FROM JANUARY 1, 2002 THROUGH MARCH 28, 2002**

Name of Applicant:	Cadwalader, Wickersham & Taft
Authorized to Provide Professional Services to:	Official Committee of Unsecured Creditors of Dictaphone Corporation
Date of Retention:	February 28, 2001
Periods for Which Compensation and Reimbursement are Sought:	Interim: March 1, 2002 through March 28, 2002 (the "Final Interim Period") Final: January 1, 2002 through March 28, 2002 (the "Final Quarterly Period")
Amount of Compensation Sought as Actual, Reasonable and Necessary for the Final Interim Period:	\$194,861.00
Amount of Expense Reimbursement Sought as Actual, Reasonable and Necessary for the Final Interim Period:	\$3,105.62
Amount of holdback fees sought for Final Quarterly Period	\$10,957.20

This is the Applicant's thirteenth interim and final application.

¹ In addition to Lernout & Hauspie Speech Products, N.V., the other debtors herein are L&H Holdings USA, Inc. and Dictaphone Corporation.

Date Prior Application Filed	Period Covered By Prior Application	Fees Requested	Expenses Requested	Approved Fees Paid	Approved Expenses Paid
05/11/01	2/28/01 – 3/31/01	\$210,340.00	\$8,215.92	\$210,340.00 ²	\$8,215.92
08/02/01	4/1/01 – 4/30/01	\$200,684.00 ³	\$4,206.60	\$200,684.00	\$4,206.60
08/14/01	5/1/01 – 5/31/01	\$166,826.00	\$6,613.81	\$166,826.00	\$6,613.81
08/27/01	6/1/01 – 6/30/01	\$140,704.50	\$9,859.17	\$140,704.50 ⁴	\$9,859.17
10/02/01	7/1/01 – 7/31/01	\$124,401.50	\$11,911.37	\$124,401.50 ⁵	\$11,911.37
10/18/01	8/1/01 – 8/31/01	\$63,210.50	\$6,639.07	\$50,568.40	\$6,639.07
11/20/01	9/1/01 – 9/30/01	\$116,237.50	\$8,562.76 ⁶	\$92,990.00	\$8,562.76
11/28/01	10/1/01-10/31/01	\$74,561.50	\$4,225.73	\$59,649.20	\$4,225.73
01/10/02	11/1/01-11/30/01	\$48,895.00	\$3,889.88 ⁷	\$39,116.00	\$3,790.88
02/06/02	12/1/01-12/31/01	\$28,880.50	\$1,410.50	\$23,104.40	\$1,410.50
03/06/02	1/1/02-1/31/02	\$24,885.00	\$635.76	\$19,908.00	\$635.76
04/17/02	2/2/02-2/28/02	\$29,901.00	\$4,521.82	\$.08	<i>Pending</i>

² This figure includes CWT's write-off of \$11,244.86 of fees pursuant to the Order Granting Allowance of this Court dated November 7, 2001.

³ Although prior applications identified the fees requested for April 2001 as \$204,890.60 (mistakenly adding the expenses to the fees claimed), Dictaphone was billed for the correct figure of \$200,684.00.

⁴ This figure includes CWT's write-off of \$2,741.20 of fees pursuant to the Order Granting Allowance of this Court dated March 1, 2002.

⁵ This figure includes CWT's write off of \$18,052.20 of fees and a credit of \$6,828.02 for expenses to be written off pursuant to the Order Granting Allowance of this Court dated March 1, 2002.

⁶ The amount of \$8,661.76 requested in CWT's September fee application for expenses should have been \$8,562.76 in accordance with Schedule E thereto (Itemized Expenses). CWT has credited the sum of \$99 accordingly overpaid by Dictaphone against expenses for November 2001.

⁷ Less a credit of \$99.00 overpaid by Dictaphone in respect of September expenses.

Interim Fee Application Period	Total Fees Requested	Total Expenses Requested	Certification of No Objection Filing Date	Amount of Fees Paid or to be Paid	Amount of Expenses Paid or to be Paid (100%)	Amount of Holdback Fees Sought
01/01/02-01/31/02	\$24,885.00	635.76	03/27/02	\$19,908.00 (80%)	\$635.76	\$4,977.00
02/01/02-02/28/02	\$29,901.00	\$4,521.82	05/22/02	\$23,920.80 (80%)	\$4,521.82	\$5,980.20
03/01/02-03/28/02	\$194,861.00	\$3,105.62	Not yet filed	\$194,861.00 (100%)	\$3,105.62	\$0.00
TOTAL	\$249,647.00	\$8,263.20		\$238,689.80	\$8,263.20	\$10,957.20

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:

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

Debtors.

Chapter 11

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

(Jointly Administered)

**Hearing Date: Negative Notice
Objection Deadline: June 12,
2002 at 4:00 p.m.**

**THIRTEENTH INTERIM AND FINAL APPLICATION OF CADWALADER,
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COMPENSATION AND REIMBURSEMENT OF EXPENSES FOR THE PERIOD
FROM MARCH 1, 2002 THROUGH MARCH 28, 2002, AND (II) FINAL
ALLOWANCE OF COMPENSATION AND REIMBURSEMENT OF EXPENSES
FOR THE PERIOD FROM JANUARY 1, 2002 THROUGH MARCH 28, 2002**

TO: THE HONORABLE JUDITH H. WIZMUR,
UNITED STATES BANKRUPTCY JUDGE

Pursuant to sections 330 and 331 of title 11 of the United States Code (as amended, the “Bankruptcy Code”), Rule 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), this Court’s Second Amended Administrative Order, Pursuant to Sections 105(a) and 331 of the Bankruptcy Code, Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals (the “Second Amended Administrative Order”), Cadwalader, Wickersham & Taft (“CWT”) hereby files its thirteenth interim and final application (the “Application”) for (i) interim allowance of compensation for professional services rendered and reimbursement of actual and necessary expenses incurred during the period from March 1, 2002 through March 28, 2002 (the “Final Interim Period”), and (ii) final allowance of compensation for professional services rendered and reimbursement of actual and necessary expenses incurred for the period January 1, 2002 through March 28, 2002 (the “Final Quarterly Period”). In support of this Application, CWT respectfully represents as follows:

BACKGROUND

1. On November 29, 2000 (the "Petition Date"), Lernout & Hauspie Speech Products N.V. ("L&H"), L&H Holdings USA, Inc. ("L&H Holdings") and Dictaphone Corporation ("Dictaphone", and together with L&H and L&H Holdings, the "Debtors"), each filed voluntary petitions for relief under chapter 11 of the Bankruptcy Code. Following the Petition Date, pursuant to Sections 1107 and 1108 of the Bankruptcy Code, the Debtors continued to operate their businesses and manage their properties and assets as debtors-in-possession. The Debtors' cases have been jointly administered pursuant to an order of this Court dated December 5, 2000.

2. On December 13, 2000, the United States Trustee formed the Official Committee of Unsecured Creditors of all three Debtors (the "L&H Committee"), consisting of the following nine members: (i) KBC Bank; (ii) Fortis Financial Services ("Fortis"); (iii) Deutsche Bank NV; (iv) State Street Bank & Trust Company ("State Street"); (v) U.S. Trust Company of New York ("U.S. Trust"); (vi) Merrill Lynch Asset Management ("Merrill"); (vii) Wilmington Trust Company ("Wilmington Trust"); (viii) JVC Americas Corp. ("JVC"); and (ix) Studio Tognini.

3. On December 18, 2000, Merrill resigned from the L&H Committee.

4. On February 28, 2001, the United States Trustee formed the Dictaphone Committee (the "Dictaphone Committee") and reformed the L&H Committee to include only the unsecured creditors of L&H and L&H Holdings. As initially constituted, the Dictaphone Committee consisted of the following seven members: (i) Merrill; (ii) Deutsche Bank AG; (iii) State Street; (iv) Dresdner Bank; (v) JVC; (vi) Conseco Capital Management, Inc.; and

(vii) Magten Asset Management Corp. However, Dresdner Bank resigned from the Dictaphone effective February 7, 2002 and Deutsche Bank AG resigned from the Dictaphone Committee effective February 8, 2002.

5. Concurrently with the formation of the Dictaphone Committee, the United States Trustee removed Deutsche Bank, JVC and State Street, unsecured creditors of Dictaphone, from the L&H Committee. Also, Artesia Banking Corporation (“Artesia”) was added to the L&H Committee. The L&H Committee currently consists of Artesia, KBC, Fortis, U.S. Trust, Wilmington Trust and Studio Tognini.

6. The Dictaphone Committee’s retention of CWT was approved by this court on April 18, 2001 (the “CWT Retention Order”), *nunc pro tunc* to February 28, 2001 (the “Retention Date”). The Retention Order authorized CWT to be compensated on an hourly basis and to be reimbursed for actual and necessary out-of-pocket expenses.

7. Prior to the formation of the Dictaphone Committee, CWT represented an *ad hoc* committee of holders of certain notes issued by Dictaphone which took an active role in the Debtors’ cases.

8. On March 13, 2002, this Court entered Findings Of Fact And Conclusions Of Law Relating To, And Order Under 11 U.S.C. § 1129(a) And (b) Confirming, Third Amended Plan Of Reorganization Of Dictaphone Corporation Under Chapter 11 Of The Bankruptcy Code, thereby confirming Dictaphone’s Third Amended Plan.

**SUMMARY OF PROFESSIONAL COMPENSATION
AND REIMBURSEMENT OF EXPENSES**

9. By this Application, CWT requests interim allowance for the Final Interim Period of \$194,861.00, as compensation for professional services rendered, and \$3,105.62 for reimbursement of actual and necessary expenses incurred during the Final Interim Period, together with compensation for professional services rendered, and for reimbursement of actual and necessary expenses incurred between November 16, 2001 and February 28, 2002 (the “Historical Compensation Period”), for which reimbursement has not been sought in prior applications.⁸ CWT also seeks final allowance of \$249,647.00 in fees and \$8,263.20 in expenses for the Final Quarterly Period, and an order directing the Court to release the amounts hitherto held back in these cases.

10. As set forth in the Affidavit of Gregory M. Petrick, Esq. (the “Petrick Affidavit”), annexed hereto as Exhibit A, all of the services for which compensation is sought herein were rendered for or on behalf of the Dictaphone Committee.

11. Neither during the Final Interim Period, nor during the Historical Compensation Period, not during the Quarterly Period, has CWT received any payment or promise of payment from any source for services rendered or to be rendered in any capacity whatsoever in connection with the matters covered by this Application. There is no agreement or understanding between

⁸ The reason why reimbursement for these fees and expenses was not sought in prior applications is that such fees and expenses were erroneously charged under the client number for the Ad Hoc Committee, a fact which was only recently discovered. By this Application, CWT is also seeking accrued compensation for the preparation of this Application and miscellaneous matters occurring after March 28, 2002.

CWT and any other person other than the partners of CWT for the sharing of compensation to be received for services rendered in these cases.

12. The fees charged by CWT in these cases are billed in accordance with its existing billing rates and procedures in effect during the Final Interim Period, or the Historical Compensation Period, as applicable. The rates CWT charges for the services rendered by its professionals and paraprofessionals in these chapter 11 cases are the same rates CWT charges for professional and paraprofessional services rendered in comparable non-bankruptcy related matters. Such fees are reasonably based on the customary compensation charged by comparably skilled practitioners in comparable non-bankruptcy cases in a competitive national legal market.

13. Although CWT customarily charges its clients a 25% overhead charge for on-line legal research (*e.g.* LEXIS and WESTLAW), it has not applied such a surcharge in respect of these expenses for the Dictaphone Committee. Likewise, although it customarily charges \$1.50 per page for facsimile transmissions, it has only charged the Dictaphone Committee \$1.00 per page.

14. A table setting forth all CWT professionals and paraprofessionals who have performed professional services on behalf of the Dictaphone Committee in these chapter 11 cases during the Final Interim Period and the Historical Compensation Period, the capacity in which each is employed by CWT, the number of years in that position, the area of practice, the year of bar admission (as applicable), the hourly billing rate charged by CWT for each individual, and the total hours of professional services performed is attached hereto as Exhibit B. In addition, a schedule setting forth a summary of the actual and necessary expenses incurred by CWT during the Final Interim Period, and the Historical Compensation Period for which

reimbursement has not been sought in prior applications, in connection with professional services performed on behalf of the Dictaphone Committee, and for which CWT seeks reimbursement, is attached hereto as Exhibit C.

15. Attached hereto as Exhibit D are CWT's itemized time records for professionals and paraprofessionals performing services on behalf of the Dictaphone Committee during the Final Interim Period and in the Historical Compensation Period for which reimbursement has not been sought in prior applications.

16. Attached hereto as Exhibit E are CWT's itemized expenses incurred in connection with the professional services rendered to the Dictaphone Committee during the Final Interim Period and in the Historical Compensation Period for which reimbursement has not been sought in prior applications.

17. To the best of CWT's knowledge, this Application complies with sections 330 and 331 of the Bankruptcy Code, the Bankruptcy Rules, applicable Third Circuit law, the Second Amended Order and the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the District of Delaware (the "Local Rules").

18. The attorneys of CWT who have rendered professional services in these cases for which compensation is herein sought include: (i) Gregory M. Petrick; (ii) Linda Swartz; (iii) Brian Hoffman; (iv) Reuven Avi-Yonah; (v) Jeffrey Ashendorf; (vi) Julienne K. Goldfine; (vii) Viqar Shariff; (viii) Katina Brountzas; (ix) Alexander Anderson; (x) Judy Kang; (xi) Hoon Lee; (xii) Sena Kim-Reuter; and (xiii) Alexandra Hill. The paraprofessionals of CWT who assisted these attorneys are: (a) Darryl Pinsker; (b) Gina Marie Tusso; (c) Laurie Harrigan; (d)

Brian Caputummino, (e) Doreen Cusumano, (f) Yolande Thompson (g) Santina Uribe; (e) Catherine Backes; (f) Josephine Gregorio; and (g) Paris Smeraldo.

19. CWT, by and through the above-named persons, has advised the Dictaphone Committee on a regular basis with respect to various matters in connection with these cases, and has performed all necessary professional services on behalf of the Dictaphone Committee, including but not limited to: (i) providing legal advice to the Dictaphone Committee with respect to the rights, duties, and interests of the Dictaphone Committee in the Debtors' cases as well as general practice and procedure under the Bankruptcy Code; (ii) reviewing and analyzing the financial condition and business operations of the Debtors; (iii) analyzing and participating in meetings and discussions regarding the sale of various L&H and Dictaphone businesses; (iv) coordinating with local counsel in Belgium regarding claims against L&H; (v) reviewing and preparing pleadings, correspondence, motions and all other papers, and attending scheduled court hearings with respect thereto; and (vi) performing all other legal services for the Dictaphone Committee which may be necessary and proper in these cases.

SUMMARY OF PROFESSIONAL SERVICES BY ACTIVITY CODE

20. The services rendered by CWT for which compensation is herein sought are grouped into the categories set forth below. CWT attempted to place the services performed in the category that best relates to the services provided. However, because certain services may relate to one or more categories, services pertaining to one category may in fact be included in another category. The professional services performed, by categories, are generally described below, with a more detailed identification of the actual services provided set forth on the attached Exhibit D. The time records set forth in Exhibit D identify the attorneys and

paraprofessionals who rendered services relating to each category, along with the number of hours for each individual and the total compensation sought for each category.

Case Administration (B110)

21. CWT rendered professional services necessary to handle the day-to-day administrative work of these cases on behalf of the Dictaphone Committee. CWT reviewed, organized and indexed pleadings and other relevant documents filed in these cases. In addition, CWT reviewed and drafted all routine electronic mail, correspondence, pleadings, and other legal documents, and, where necessary, distributed such documents to members of the Dictaphone Committee. CWT also attended an omnibus court hearing on March 11, 2002 regarding various outstanding matters.

<u>Total Hours Billed:</u>	22.40	<u>Total Fees:</u>	\$6,848.00
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Asset Disposition (B130)

22. In November and early December 2001, the Debtors were in the process of selling certain speech and language technologies (the "SLT Sale"). In light of conflicts preventing Debtors' counsel acting for Dictaphone with respect to its bid for certain of those technologies, CWT agreed to represent Dictaphone for such purpose. Accordingly, CWT's corporate and financial restructuring department reviewed bidding materials and reviewed, negotiated and revised the proposed asset purchase agreement. CWT also drafted Dictaphone's bid letter and a snap shot agreement, attended the auction and followed up thereafter.

<u>Total Hours Billed:</u>	145.00	<u>Total Fees:</u>	\$48,436.00
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Fee/Employment Applications (B160)

23. CWT finalized and filed its fee application for January, 2002 and commenced preparation of its February, final and fourth quarterly fee applications. CWT also drafted its response to the Fee Auditor's third report.

Total Hours Billed: 98.20 Total Fees: \$31,951.00

Review and Objections to Fee/Employment Applications (B170)

24. CWT reviewed various professionals' fee applications and the fee auditor's review thereof.

Total Hours Billed: 4.10 Total Fees: \$1,578.50

Other Contested Matters (B190)

25. CWT reviewed Allvoice's notice of withdrawal of motion.

Total Hours Billed: .20 Total Fees: \$77.00

Non-working Travel (B195)

26. Ms. Goldfine traveled to Camden, New Jersey for omnibus hearings on March 11 and April 26 and for the Confirmation hearing on March 13, 2002.

Total Hours Billed: 8.50 Total Fees: \$3,272.50

Business Operations (B210)

27. CWT reviewed Dictaphone's December and January operating reports.

Total Hours Billed: .20 Total Fees: \$77.00

Employee Benefits/Pension (B220)

28. CWT reviewed the notice of the filing of a settlement agreement with respect to the Dictaphone pension plan.

Total Hours Billed: 1.20 Total Fees: \$462.00

Financing/Cash Collections (B230)

29. CWT reviewed Dictaphone's exit financing.

Total Hours Billed: 1.80 Total Fees: \$554.00

Tax Issues (B240)

30. CWT's tax department reviewed and revised, from a tax perspective, documentation in relation to the SLT Sale and the litigation trust or limited liability company to be established pursuant to the Third Amended Plan. CWT's tax department also researched certain tax issues relating thereto, including research into Belgian value added tax.

Total Hours Billed: 136.10 Total Fees: \$55,062.50

Claims Administration (B310)

31. CWT reviewed PBGC's withdrawal of claims.

Total Hours Billed: .10 Total Fees: \$38.50

Plan and Disclosure Statement (B320)

32. CWT's tax, corporate and financial restructuring departments reviewed documentation relating to the proposed establishment of a litigation limited liability company

under the Third Amended Plan, relating to Dictaphone's corporate governance, and relating to other Plan Supplement and confirmation matters and discussed the same with Debtors' counsel and the L&H Committee. CWT drafted the warrant agreement contemplated under the Third Amended Plan. CWT also reviewed objections to the Third Amended Plan and Dictaphone's motion for approval of the settlements in the Plan. CWT attended the confirmation hearing on March 13, 2002 and attended to various post-confirmation matters.

Total Hours Billed: 149.90 Total Fees: \$46,504.00

PROFESSIONAL SERVICES

33. The foregoing professional services performed by CWT were necessary and appropriate, and were provided without unnecessary duplication of effort or expense incurred by professionals and paraprofessionals employed by CWT. The requested compensation for the foregoing services is commensurate with the complexity, importance and nature of the problems, issues or tasks involved. The professional services rendered by CWT were performed with expedition and in an efficient manner.

34. The substantial majority of the professional services rendered by CWT during the Final Interim Period was performed by partners, associates and paraprofessionals within CWT's Financial Restructuring Department. CWT has developed a preeminent practice in this area, with over forty attorneys specializing in financial restructuring in New York, Washington, D.C., and London. CWT has been actively involved in recent major chapter 11 cases, including the representation of statutory committees in *In re Winstar Communications, Inc.*, *In re Stellex Technologies, Inc.*, *In re Jitney Jungle Stores of America, Inc.*, *In re Breed Technologies, Inc.*, *In re Golden Ocean Group Limited*, and *In re Daewoo International (America) Corp.* As a result,

CWT brings to these cases a high level of expertise and experience that will continue to inure to the benefit of the Dictaphone Committee and the other parties in interest in these cases.

35. Attorneys and paraprofessionals of CWT expended a total of 567.70 hours in connection with these cases during the Final Interim Period as follows:

Attorney or Paraprofessional	Total Hours Billed	Total Amount Billed
Gregory M. Petrick	10.40	\$5,980.00
Linda Swartz	71.70	\$41,633.00
Brian Hoffman	62.50	\$34,177.50
Reuven Avi-Yonah	2.00	\$900.00
Jeffrey Ashendorf	3.90	\$1,579.50
Julienne K. Goldfine	101.00	\$38,685.00
Viqar Shariff	.50	\$192.50
Katina Brountzas	.50	\$155.00
Alexander Anderson	7.00	\$2,170.00
Judy Kang	56.90	\$16,785.50
Hoon Lee	30.70	\$7,982.00
Sena Kim-Reuter	31.10	\$7,619.50
Alexandra Hill	141.10	\$28,533.50
Darryl Pinsker	6.30	\$1,228.50
Gina Marie Tuso	25.60	\$4,736.00
Laurie Harrigan	7.50	\$1,275.00
Brian Capitummino	1.20	\$186.00
Doreen Cusumano	.70	\$108.50
Yolande Thompson	1.70	\$238.00
Santina Uribe	1.70	\$238.00
Catherine Backes	1.40	\$182.00
Josephine Gregorio	2.00	\$240.00
Paris Smeraldo	.30	\$36.00

The nature of work performed by these persons is fully set forth in Exhibit B attached hereto. These are CWT's normal hourly rates for work of this character. The reasonable value of the services rendered by CWT to the Dictaphone Committee during the Final Interim Period and in the Historical Compensation Period for which reimbursement has not been sought in prior applications is \$194,861.00.

36. In accordance with the factors enumerated in section 330 of the Bankruptcy Code, it is respectfully submitted that the amount requested by CWT is 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 the Bankruptcy Code. Moreover, CWT has reviewed the requirements of Local Rule 2016-2 and believes that this Application is in compliance with that Rule.

ACTUAL AND NECESSARY EXPENSES

37. As stated above, annexed hereto as Exhibit E is an itemized listing of the actual and necessary expenses incurred by CWT during the Final Interim Period, and in the Historical Compensation Period for which reimbursement has not been sought in prior applications, in connection with the professional services rendered to the Dictaphone Committee during that time. CWT has been cost conscious and has made every effort to keep the costs in these cases to a minimum.

38. CWT charges \$1.00 per page for outgoing facsimile transmissions.⁹ There is no additional charge for long distance telephone calls on faxes. The charge for outgoing facsimile reflects CWT's calculation of the actual costs incurred by CWT for the machines, supplies and

⁹ As stated above, CWT's customary charge is \$1.50 per page.

extra labor expenses associated with sending facsimiles and is reasonable in relation to the amount charged by outside vendors who provide similar services. There is no charge for incoming faxes.

39. CWT charges its clients \$.15 per page for photocopies, which reflects CWT's calculation of the actual costs incurred by CWT for duplication services.

40. Regarding providers of on-line legal research (*e.g.* LEXIS and WESTLAW), CWT charges the standard usage rates these providers charge for computerized legal research. CWT bills its clients the actual cash charged by such services, including any volume discount received by CWT.¹⁰

41. CWT charges its clients for actual expenses related to travel and hotel lodging. Generally, CWT's employees travel in coach class.

42. CWT does not charge for local calls placed by attorneys from their offices. CWT charges its clients for the actual cost charged for long-distance calls and teleconferencing services in the event that a multiple-party teleconference is initiated through CWT.

43. CWT charges a Managing Attorney's Charge comprising a flat rate of \$25.00 per document reviewed and docketed on CWT's system by the Managing Attorney in lieu of billed time. The Managing Attorney estimates that she spends a minimum of .2 hours on each document, which, if billed at her hourly rate of \$345.00, would result in a charge of at least

¹⁰ As stated above, CWT has not added its customary 25% surcharge to on-line legal research charges for which reimbursement is sought herein.

\$69.00 per document, rather than a flat fee of \$25.00 per document. In the circumstances, CWT submits that such charges are reasonable.

44. CWT believes the foregoing rates are the market rates that the majority of law firms charge clients for such services. In addition, CWT believes that such charges are in accordance with the guidelines of the American Bar Association (“ABA”), as set forth in the ABA’s Statement of Principles, dated January 12, 1995, regarding billing for disbursements and other charges.

CONCLUSION

WHEREFORE, CWT respectfully requests that the Court enter an order, in accordance with the procedures set forth in the Second Amended Administrative Order providing that the Court allow compensation to CWT in the sum of \$194,861.00 for professional services rendered in the Final Interim Period, and in the Historical Compensation Period for which reimbursement has not been sought in prior applications, and allow reimbursement of all actual and necessary costs and expenses incurred by CWT in the sum of \$3,105.62, and that such sums be authorized for payment to CWT by Dictaphone. CWT also requests that final approval be granted for compensation for professional services rendered in the Final Quarterly Period in the amount of \$249,647.00 and reimbursement of actual and necessary cost and expenses incurred in the Final Quarterly Period in the amount of \$8,263.20.

Dated: New York, New York
May __, 2002

CADWALADER, WICKERSHAM & TAFT

By: 

Bruce R. Zirinsky, Esq. (admitted *pro hac vice*)
Gregory M. Petrick, Esq. (admitted *pro hac vice*)
100 Maiden Lane
New York, New York 10038
Telephone: (212) 504-6000
Facsimile: (212) 504-6666

- and -

THE BAYARD FIRM

Neil B. Glassman, Esq. (No. 2087)
Steven M. Yoder, Esq. (No. 3885)
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Wilmington, Delaware 19801
Telephone: (302) 655-5000
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COUNSEL FOR OFFICIAL COMMITTEE OF
UNSECURED CREDITORS OF DICTAPHONE
CORPORATION

EXHIBIT A

AFFIDAVIT OF GREGORY M. PETRICK

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:

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

Debtors.

Chapter 11

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

(Jointly Administered)

**Hearing Date: Negative Notice
Objection Deadline: June 12,
2002**

**AFFIDAVIT OF GREGORY M. PETRICK IN SUPPORT OF THE
THIRTEENTH INTERIM AND FINAL APPLICATION OF CADWALADER,
WICKERSHAM & TAFT FOR (I) INTERIM ALLOWANCE OF
COMPENSATION AND REIMBURSEMENT OF EXPENSES FOR THE PERIOD
FROM MARCH 1, 2002 THROUGH MARCH 28, 2002, AND (II) FINAL
ALLOWANCE OF COMPENSATION AND REIMBURSEMENT OF EXPENSES
FOR THE PERIOD FROM JANUARY 1, 2002 THROUGH MARCH 28, 2002**

STATE OF NEW YORK)
 :
) ss.:

COUNTY OF NEW YORK)

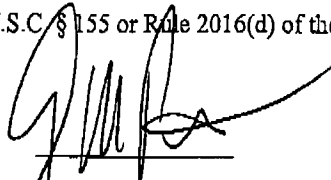
GREGORY M. PETRICK, being duly sworn, deposes and says:

1. I am a member of the firm of Cadwalader, Wickersham & Taft, the applicant herein, with a business address of 100 Maiden Lane, New York, New York 10038. I have read the Thirteenth Interim And Final Application Of Cadwalader, Wickersham & Taft For (i) Interim Allowance Of Compensation And Reimbursement Of Expenses For The Period From March 1, 2002 Through March 28, 2002, And (ii) Final Allowance Of Compensation And Reimbursement Of Expenses For The Period From January 1, 2002 Through March 28, 2002 (the "Application"), and am familiar with the contents thereof. To the best of my knowledge, information and belief, all statements and representations made therein are true and correct.

2. All services for which compensation is requested in the Application were professional services performed for and on behalf of the Official Committee of Unsecured Creditors of Dictaphone Corporation and not on behalf of any other person.

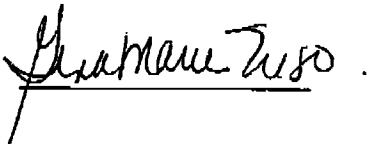
3. In accordance with Rule 2016(a) of the Federal Rules of Bankruptcy Procedure and 11 U.S.C. § 504, no agreement or understanding exists, express or implied, between CWT and any other person for a division of compensation, and no division of compensation will be made by CWT except as between members of CWT.

4. No agreement prohibited by 18 U.S.C. § 155 or Rule 2016(d) of the Federal Rules of Bankruptcy Procedure has been made.



Gregory M. Petrick

Sworn to before me this
23rd day of May, 2002



GINA MARIE TUSO
Notary Public, State Of New York
No. 01-TU6010152
Qualified In Kings County
Commission Expires July 13, 2002

EXHIBIT B

**PROFESSIONALS AND PARAPROFESSIONALS
AND COMPENSATION SOUGHT**

Name of Professional Person	Position with Applicant, Number of Years in that Position, Area of Practice and Year of Bar Admission	Hourly Billing Rate	Total Billed Hours	Total Compensation Sought
Gregory M. Petrick	CWT Partner since 1994 (FRD); admitted to New York Bar in 1983	\$575.00	10.40	\$5,980.00
Linda Swartz	CWT Partner since 1999 (Tax); admitted to New York Bar in 1988	\$580.66	71.70	\$41,633.00
Brian Hoffman	CWT Partner since 1999 (Corp.); admitted to the New York Bar in 1990	\$546.84	62.50	\$34,177.50
Reuven Avi-Yonah	Consulting Attorney since 2000 (Tax); admitted to the New York Bar in 1990	\$450.00	2.00	\$900.00
Jeffrey Ashendorf	CWT Counsel since 1990 (Corp.); admitted to the New York Bar in 1975	\$405.00	3.90	\$1,579.50
Julienne K. Goldfine	CWT Associate since 1999 (FRD); admitted to the New York Bar in 1998	\$385.00	101.00	\$38,685.00
Viqar Shariff	CWT Associate since 1998 (Corp.); admitted to the New York Bar in 1996	\$385.00	.50	\$192.50
Katina Broutzas	CWT Associate since 2001 (FRD); not yet admitted to the New York Bar	\$310.00	.50	\$155.00
Alexander Anderson	CWT Associate since 2000 (Tax); admitted to the New York Bar in 2001	\$310.00	7.00	\$2,170.00
Judy Kang	CWT Associate since 1999 (Corp.); admitted to the New York Bar in 2000	\$295.00	56.90	\$16,785.50
Hoon Lee	CWT Associate since 2000 (Tax); admitted to the New York Bar in 2001	\$260.00	30.70	\$7,982.00
Sena Kim-Reuter	CWT Associate since 2000 (Tax); admitted to the New York Bar in 2001	\$245.00	31.10	\$7,619.50

Alexandra Hill	CWT Associate since 2001 (TAX); not yet admitted to the New York Bar	\$141.10	141.10	\$28,533.50
Darryl Pinsker	CWT Law Clerk since 2001 (FRD)	\$195.00	6.30	\$1,228.50
Gina Marie Tuso	CWT Paralegal since 1999 (FRD)	\$185.00	25.60	\$4,736.00
Laurie Harrigan	CWT Paralegal since 2002 (FRD)	\$170.00	7.50	\$1,275.00
Brian Capittummino	CWT Paralegal since 2000 (FRD)	\$155.00	1.20	\$186.00
Doreen Cusumano	CWT Paralegal since 2001 (FRD)	\$155.00	.70	\$108.50
Yolande Thompson	CWT Paralegal since 2001 (FRD)	\$140.00	1.70	\$238.00
Santina Uribe	CWT Paralegal since 2001(FRD)	\$140.00	1.70	\$238.00
Catherine Backes	CWT Librarian since 1986	\$130.00	1.40	\$182.00
Josephine Gregorio	CWT Librarian since 2001	\$120.00	2.00	\$240.00
Paris Smeraldo	CWT Librarian since 1999	\$120.00	.30	\$36.00

GRAND TOTALS:

Compensation Sought: \$194,861.00

Hours Billed: 567.70

BLENDED RATE: \$343.25

EXHIBIT C

SUMMARY OF EXPENSES SOUGHT

DISBURSEMENTS & CHARGES

SUMMARY

SEARCH FEES – DIRECT	221.27
PUBLICATIONS	25.00
COPYING	504.85
WORD PROCESSING	30.00
FACSIMILE	156.00
TELEPHONE	221.76
ONLINE RESEARCH	828.08
DELIVERY SERVICES/MESSENGERS	13.65
POSTAGE	0.68
LOCAL TRAVEL	263.00
OUT OF TOWN TRAVEL	372.00
MEALS	218.54
LITIGATION SUPPORT VENDORS	72.50
OTHER PROFESSIONALS	178.29

EXHIBIT D

DETAILED TIME RECORDS

Code B110: Case Administration

03/07/02	SANTINA URIBE	0.70	98.00
	Prepared documents to be sent to Managing Attorney's office and records.		
03/11/02	JULIENNE GOLDFINE	1.00	385.00
	Attending Hearing		
03/12/02	JULIENNE GOLDFINE	0.50	192.50
	Memo to Mr. Petrick re: 3/11 Hearing.		
03/29/02	SANTINA URIBE	0.50	70.00
	Prepared documents to be sent to Managing Attorney and records.		
03/29/02	LAURIE HARRIGAN	1.40	238.00
	Updated the correspondence files and index.		
04/01/02	JULIENNE GOLDFINE	0.10	38.50
	Reviewing certificate of counsel regarding omnibus hearing dates (.1).		
04/02/02	SANTINA URIBE	0.50	70.00
	Prepared documents to be sent to records.		
04/04/02	GINA MARIE TUSO	1.50	277.50
	Dealing with payment and writeoff issues		
04/08/02	JULIENNE GOLDFINE	7.00	2,695.00
	Organizing Dictaphone files for records (7).		
04/09/02	JULIENNE GOLDFINE	4.00	1,540.00
	Organizing Dictaphone files for records (4).		
04/09/02	BRIAN CAPITUMMINO	1.20	186.00
	Docket research and obtaining plan and disclosure statements for G. Petrick		

04/09/02	DOREEN CUSUMANO	0.70	108.50
	Retrieve plan , disclosure statement and findings of fact and e-mail same to D. Errante (.7)		
04/16/02	YOLANDE THOMPSON	0.40	56.00
	Review and index incoming correspondences regarding hearing and fees.		
04/23/02	YOLANDE THOMPSON	0.90	126.00
	Review and index incoming pleadings regarding proof of claim, CWT Fee applications, Hearing on Emergency Motion, Certifications of no objection, Motion shortening response time; Declaration of Bruce D. Sunstein; Notice of filing of Amended Schedules and Objection/ Withdrawal of Objections to Plan and Cure Motion.		
04/26/02	JULIENNE GOLDFINE	0.70	269.50
	Attending omnibus hearing in Camden.		
04/29/02	JULIENNE GOLDFINE	0.40	154.00
	Drafting memo to Mr. Petrick re 4/26 hearing.		
05/02/02	GREGORY PETRICK	0.50	287.50
	Attention to stock distribution issues (.5).		
05/09/02	YOLANDE THOMPSON	0.40	56.00
	Review and index incoming pleadings and correspondences		
		22.40	

Subtotal For Code B110: Case Administration.....6,848.00

CODE B130: Asset Disposition

11/16/01	BRIAN HOFFMANN	5.00	2,625.00
	Calls and review re: L&H Asset Purchase.		
11/16/01	JUDY KANG	7.50	2,212.50
	Call with client; spoke with B. Hoffmann (1.0); review bidding materials (2.0); marked up APA (4.5).		

11/16/01	ALEXANDRA HILL	5.70	1,111.50
	Reviewed bidding material (2.0); call with client and B. Hoffmann and J. Kang (3.0); marked up APA (.7).		
11/17/01	BRIAN HOFFMANN	6.00	3,150.00
	Calls and review re: Asset Purchase.		
11/17/01	JUDY KANG	13.00	3,835.00
	Call with B. Hoffmann (.5); revised APA (9.5); drafted Bid letter (1.5); Snap Shot letter (1.5).		
11/17/01	ALEXANDRA HILL	4.50	877.50
	Conference call with J. Kang and Hoffmann re: bids (1.0); drafted side letter re: snapshot (2.5); reviewed documents for auction (1.0).		
11/18/01	BRIAN HOFFMANN	2.30	1,207.50
	Calls and review re: Asset Purchase.		
11/18/01	ALEXANDRA HILL	3.50	682.50
	Reviewed term sheet (1.0); drafted APA (2.5).		
11/19/01	BRIAN HOFFMANN	12.50	6,562.50
	Calls and review re: L&H Asset Purchase.		
11/19/01	JUDY KANG	15.70	4,631.50
	Revised APA (12.2); revised Bid letter (.5); call with client (3.0).		
11/19/01	ALEXANDRA HILL	17.50	3,412.50
	Drafted, revised and sent 2 APAs, a bid letter and a snap shot agreement.		
11/20/01	BRIAN HOFFMANN	2.80	1,470.00
	Calls and review re: L&H Asset Purchase.		
11/20/01	JUDY KANG	4.00	1,180.00
	Spoke with B. Hoffmann (.5); Bid letter Amendment (1.0); reviewed Bankruptcy Order (.5); call with client (2.0).		
11/20/01	ALEXANDRA HILL	3.50	682.50
	Revised APA (1.5); conference call re: APA (2.0).		

11/21/01	BRIAN HOFFMANN	1.80	945.00
	Calls and review re: L&H Asset Purchase.		
11/21/01	JUDY KANG	3.00	885.00
	Revised amendment bid letter (.5); reviewed APA (1.5); conference call (1.0).		
11/21/01	ALEXANDRA HILL	4.50	877.50
	Reviewed comments to APA (1.0); revised APA (2.5); conference call re: APA (1.0).		
11/26/01	BRIAN HOFFMANN	12.30	6,457.50
	Prepare for auction and attend same.		
11/26/01	JUDY KANG	12.50	3,687.50
	Attended auction of L&H Assets.		
11/27/01	JUDY KANG	1.00	295.00
	Compiled public filings of Scansoft, the winning bidder of L&H Assets.		
12/10/01	BRIAN HOFFMANN	0.30	157.50
	Calls re: status.		
12/10/01	JUDY KANG	0.20	59.00
	Reviewed letter agreement with Scansoft.		
02/15/02	BRIAN HOFFMANN	0.20	119.00
	Calls re: status.		
02/22/02	ALEXANDRA HILL	4.90	1,004.50
	Conference call B. Hoffmann (1.0); revised various corporate documents (3.9).		
02/27/02	VIQAR SHARIFF	0.50	192.50
	Discussed warrant agreement with A. Hill.		
03/06/02	JULIENNE GOLDFINE	0.30	115.50
	Reviewing notice of proposed order regarding Scansoft sale (.3).		
		145.00	

Subtotal For Code B130: Asset Disposition.....48,436.00

CODE B160 Fee/Employment Applications

11/29/01	JULIENNE GOLDFINE	5.00	1,725.00
	Drafting response to Fee Auditor Report No. 2.		
03/04/02	KATINA BROUNTZAS	0.50	155.00
	Review fee records.		
03/06/02	GINA MARIE TUSO	2.00	370.00
	Finalized and prepared GP supp aff in supp of fees (1.0); January fee statement for filing and service (1.0).		
03/07/02	LAURIE HARRIGAN	2.20	374.00
	Prepared exhibit to fee auditor response.		
03/07/02	JULIENNE GOLDFINE	2.00	770.00
	Drafting response to Fee Auditor's Report No. 3		
03/07/02	GINA MARIE TUSO	0.50	92.50
	Updated 4th quarterly fee app for GP review		
03/07/02	GINA MARIE TUSO	0.40	74.00
	Coordinating the prep of answers to fee auditor request		
03/08/02	LAURIE HARRIGAN	3.90	663.00
	Prepared exhibits to fee auditors response.		
03/08/02	GINA MARIE TUSO	1.50	277.50
	Categorized February time		
03/14/02	JULIENNE GOLDFINE	3.50	1,347.50
	Drafting response to Fee Auditor's Report No. 3.		
03/14/02	JULIENNE GOLDFINE	1.00	385.00
	Drafting February Fee application.		
03/18/02	JULIENNE GOLDFINE	1.00	385.00
	Drafting February Fee application.		
03/19/02	GINA MARIE TUSO	2.00	370.00
	Prepared exhibits to fee auditor response 8/1 -11/30		

03/20/02	JULIENNE GOLDFINE	1.00	385.00
	Drafting fee application.		
03/20/02	GINA MARIE TUSO	1.00	185.00
	Proof read response to fee auditors report 08/01-11/30		
03/21/02	JULIENNE GOLDFINE	2.00	770.00
	Reviewing time entries for final fee application.		
03/21/02	GINA MARIE TUSO	1.00	185.00
	Reviewed changes made to response by fee auditor 8/1 -11/30 by GP		
03/21/02	GINA MARIE TUSO	0.50	92.50
	Call w/ acctng re: proper allocation of payment		
03/22/02	GINA MARIE TUSO	1.00	185.00
	Updated Feb fee app for JG review		
03/22/02	GINA MARIE TUSO	0.50	92.50
	Scanned exhibit to fee auditor response and e-mail to local counsel (.30); e-mailed response to local counsel for filing and service (.20)		
03/27/02	JULIENNE GOLDFINE	4.50	1,732.50
	Drafting substantial contribution application.		
03/27/02	JULIENNE GOLDFINE	0.40	154.00
	E-mails to and from C. Ward re: substantial contribution application.		
03/27/02	JULIENNE GOLDFINE	2.50	962.50
	Reviewing time entries for 49189 (2.0); drafting memo to timekeepers thereon (0.5).		
03/27/02	GINA MARIE TUSO	1.00	185.00
	Coordinate with accounting re: expense receipts		
03/27/02	GINA MARIE TUSO	1.00	185.00
	Distribute memo from JG re: wrong allocation of time		

03/28/02	JULIENNE GOLDFINE	7.40	2,849.00
	Drafting substantial contribution motion (4); reviewing February Fee application (1); discussion with Mr. Pinsker regarding exchange rate for Lafili fees (.3); research regarding exchange rate (2).		
03/28/02	DARRYL PINSKER	0.30	58.50
	Discussion with J. Goldfine regarding exchange rate for Lafili fees.		
04/01/02	JULIENNE GOLDFINE	7.00	2,695.00
	Drafting substantial contribution motion (7).		
04/02/02	JULIENNE GOLDFINE	7.40	2,849.00
	T/C with Chris Ward regarding substantial contribution motion and hearing on 4/4 (.2); drafting substantial contribution motion (4.5); e-mails to timekeeper regarding final fee application time entries (.2); reviewing final fee application time entries (2.5).		
04/02/02	GINA MARIE TUSO	1.00	185.00
	Cite checked substantial contribution motion per JG		
04/03/02	JULIENNE GOLDFINE	7.50	2,887.50
	Drafting final fee application (2); reviewing time entries (1); amending substitute contribution motion (4.5).		
04/03/02	GINA MARIE TUSO	2.50	462.50
	Calculated fees and expenses and figured out write off amount according to order by the ct		
04/04/02	JULIENNE GOLDFINE	4.50	1,732.50
	Drafting final fee application (4); reviewing time entries (.5).		
04/08/02	GINA MARIE TUSO	1.00	185.00
	Dealt with issues regarding the payments by debtors		
04/09/02	JULIENNE GOLDFINE	2.50	962.50
	Revising fee application (2.5).		
04/10/02	GINA MARIE TUSO	1.20	222.00
	Intitial review of March time		

04/17/02	JULIENNE GOLDFINE	3.50	1,347.50
	Drafting final fee application (3.5).		
04/17/02	GINA MARIE TUSO	0.50	92.50
	Prepared 4th Quarterly, feb fee app and com fee app for filing and service (.80); e-mail to local counsel for same (.20)		
04/17/02	GINA MARIE TUSO	1.00	185.00
	T/c w/ acctng re: rate average(.10); t/c w/ JG re: same (.10); coordinate with accounting to have them prep final fee app (.80)		
04/18/02	GREGORY PETRICK	1.00	575.00
	Review fee applications (1).		
04/18/02	GINA MARIE TUSO	1.50	277.50
	Prepared Jan and Feb. backup to be sent to fee auditor		
04/22/02	GREGORY PETRICK	1.00	575.00
	Review substantial contribution motion (1).		
04/23/02	JULIENNE GOLDFINE	1.50	577.50
	Revising substantial contribution motion (1.5).		
04/23/02	GINA MARIE TUSO	1.00	185.00
	Prep of substantial contribution exhibits and time		
04/24/02	GREGORY PETRICK	1.00	575.00
	Attention to substantial contribution motion (1).		
04/25/02	GINA MARIE TUSO	1.00	185.00
	Prep of substantial contribution motion		
04/30/02	GINA MARIE TUSO	1.00	185.00
	Finalize substantial cont. motion per GMP and send to local counsel for filing and service		

98.20

Subtotal For Code B160 Fee/employment Applications.....31,951.00

CODE B170: Review Objections to Fee/Employment

03/06/02	JULIENNE GOLDFINE	0.60	231.00
	Reviewing Grant Thorton fee application (.3); reviewing Stuart Maue review of Brown Rudick fees (.3).		

03/12/02	JULIENNE GOLDFINE	3.50	1,347.50
	Reviewing various fee applications and fee auditor's reviews.		

4.10

Subtotal For Code B170: Review Objections To Fee/employment..... 1,578.50

CODE B190 Other Contested Matters

04/01/02	JULIENNE GOLDFINE	0.20	77.00
	Reviewing notice of withdrawal of motion of Allvoice to consent (.2).		

0.20

Subtotal For Code B190 Other Contested Matters..... 77.00

CODE B195: Non-Working Travel

03/11/02	JULIENNE GOLDFINE	1.50	577.50
	Travel to Camden for Omnibus hearing. (3.0)		

03/11/02	JULIENNE GOLDFINE	1.00	385.00
	Travel back to New York (2.0).		

03/13/02	JULIENNE GOLDFINE	1.50	577.50
	Travel to Confirmation hearing. (3.0)		

03/13/02	JULIENNE GOLDFINE	1.70	654.50
	Return to NY (3.4).		

04/26/02	JULIENNE GOLDFINE	1.30	500.50
	Return travel to NY. (2.6)		

04/26/02	JULIENNE GOLDFINE	1.50	577.50
	Travel to hearing in Camden (3.0)		

8.50

Subtotal For Code B195: Non-working Travel.....3,272.50

CODE B210: Business Operations

03/18/02	JULIENNE GOLDFINE	0.20	77.00
	Reviewing December and January operating reports.		
		0.20	

Subtotal For Code B210: Business Operations..... 77.00

CODE B220: Employee Benefits/Pensions

03/06/02	JULIENNE GOLDFINE	1.00	385.00
	Reviewing notice of filing of settlement agreement regarding pension plan (1).		
04/01/02	JULIENNE GOLDFINE	0.20	77.00
	Review notice of withdrawal of PBGC's objection to pension rejection motion (.1).		
		1.20	

Subtotal For Code B220: Employee Benefits/pensions.....462.00

CODE B230: Financing/Cash Collections

03/05/02	GREGORY PETRICK	0.50	287.50
	Review exit financing (.5).		
03/07/02	ALEXANDRA HILL	1.30	266.50
	Reviewed promissory notes and exit financing.		
		1.80	

Subtotal For Code B230: Financing/cash Collections.....554.00

CODE B240: Tax Issues

11/16/01	JEFFREY ASHENDORF	3.00	1,215.00
	Review asset purchase agreement (1.5); confs - Kang - re: details of transaction (.5); mark up agreement (1.0).		
11/16/01	SENA KIM-REUTER	0.50	122.50
	Meeting with L. Swartz to go over tax issues in the Asset Purchase Agreement.		
11/16/01	SENA KIM-REUTER	1.60	392.00
	Reviewed tax changes to the Asset Purchase Agreement.		
11/16/01	LINDA SWARTZ	1.30	715.00
	Conf. re: tax issues w/ B. Hoffmann; S. Kim-Reuter (.6); review and revise documents (.7).		
11/17/01	SENA KIM-REUTER	3.70	906.50
	Revised the Asset Purchase Agreement.		
11/18/01	SENA KIM-REUTER	0.60	147.00
	Telephone call with L. Swartz to go over tax changes to the Asset Purchase Agreement.		
11/18/01	SENA KIM-REUTER	4.90	1,200.50
	Revised the Asset Purchase Agreement.		
11/18/01	LINDA SWARTZ	2.30	1,265.00
	Conf. re: tax issues w/ B. Hoffmann; S. Kim-Reuter (.3); review and revise documents (2.0).		
11/19/01	JEFFREY ASHENDORF	0.90	364.50
	Conf - Hill re agreement (.2); retained liabilities, review agreement (.5); conf - Kang re employee-related liabilities (.2).		
11/19/01	SENA KIM-REUTER	8.80	2,156.00
	Research on Belgian VAT issue.		
11/19/01	SENA KIM-REUTER	0.40	98.00
	Telephone call with library to go over results of Belgium VAT research.		

11/19/01	SENA KIM-REUTER	0.30	73.50
	Revised the Asset Purchase Agreement.		
11/19/01	SENA KIM-REUTER	0.20	49.00
	Meeting with L. Swartz to go over Belgian VAT issue.		
11/19/01	SENA KIM-REUTER	0.10	24.50
	Meeting with L. Swartz to go over changes to the Asset Purchase Agreement.		
11/19/01	LINDA SWARTZ	4.80	2,640.00
	Conference re: tax issues with B. Hoffmann; S. Kim-Reuter (.8); research re: Belgian VAT and income tax issues (4.0).		
11/19/01	JOSEPHINE GREGORIO	2.00	240.00
	Researched and obtained Article 11 and 28 of the VAT Code, also borrowed three books relating to value added tax via OCLC, the interent, telephone inquiries and Lexis (S. Kim-Reuter)		
11/19/01	REUVEN AVI-YONAH	2.00	900.00
	Research on Belgian VAT issue.		
11/20/01	SENA KIM-REUTER	3.90	955.50
	Research on Belgian VAT.		
11/20/01	LINDA SWARTZ	0.50	275.00
	Conference re: tax issues with Brian Hoffmann, S. Kim-Reuter (.2); research re: Belgian VAT and income tax issues (.3).		
11/21/01	SENA KIM-REUTER	3.50	857.50
	Research on Belgian VAT.		
12/04/01	SENA KIM-REUTER	2.60	637.00
	Research on Belgium VAT.		
02/08/02	LINDA SWARTZ	0.50	292.50
	Conf. re: tax issues w/ B. Hoffmann (.2); review documents (.3).		

02/09/02	LINDA SWARTZ	0.90	526.50
	Conf. re: tax issues w/ B. Hoffmann (.2); review documents (.7).		
02/11/02	LINDA SWARTZ	2.10	1,228.50
	Mult. tel. calls w/ Simon Friedman (.5); conf. re: tax issues w/ H. Lee; B. Hoffmann (.6); review and revise documents; research re: liquidating trust rev. proc (1.0).		
02/11/02	ALEXANDER ANDERSON	0.30	93.00
	Conf. re: tax issues w/L. Swartz; review and revise documents.		
02/12/02	LINDA SWARTZ	1.70	994.50
	Mult. tel. calls w/ Simon Friedman (.7); conf. re: tax issues w/ H. Lee; B. Hoffmann (.5); review and revise documents; research re: liquidating trust rev. proc (.5).		
02/13/02	LINDA SWARTZ	0.80	468.00
	Mult. tel. calls w/ Simon Friedman (.2); conf. re: tax issues w/ H. Lee; B. Hoffmann (.3); review and revise documents; research re: liquidating trust rev. proc (.3).		
02/14/02	LINDA SWARTZ	1.80	1,053.00
	Mult. tel. calls w/ Simon Friedman re: tax issues.		
02/15/02	LINDA SWARTZ	1.50	877.50
	Review documents.		
02/16/02	LINDA SWARTZ	0.80	468.00
	Review documents.		
02/19/02	HOON LEE	0.70	182.00
	Reviewed Chadbourne comments to LLC Agreement.		
02/19/02	LINDA SWARTZ	1.10	643.50
	Mult. tel. calls w/ Simon Friedman; Rick Cox; Dick Leder; Matt Barr; John Zinc (.5); review and revise LLC agreement (.6).		

02/20/02	LINDA SWARTZ	6.80	3,978.00
	Conf. re: tax issues w/ H. Lee; A. Anderson; G. Petrick; B. Hoffmann (1.8); research re: trust and LLC tax issues (5.0).		
02/20/02	ALEXANDER ANDERSON	3.20	992.00
	Conference call with S. Friedman, J. Putrerman, L. Swartz, D. Leder, A. Hill (1.1); conference re: Tax Issues w/L. Swartz (.5); conference call with S. Friedman, J. Putterman, L. Swartz, D. Leder, A. Hill (1.2); research re: Tax Issues (.4).		
02/21/02	HOON LEE	5.30	1,378.00
	Researched litigation trust issue.		
02/21/02	ALEXANDER ANDERSON	3.50	1,085.00
	Conference call with S. Friedman, J. Putterman, L. Swartz, D. Leder, A. Hill (1.5); research re: Tax Issues (.5); conference re: Tax Issues w/L. Swartz (.4); conference call with S. Friedman, J. Putterman, L. Swartz, D. Leder, A. Hill (1.1).		
02/22/02	HOON LEE	5.70	1,482.00
	Conf. call w/Simon Friedman, L. Swartz, Rick Cox and Dick Leder (2.7); reviewed litigation trust agreement (3.0).		
02/22/02	LINDA SWARTZ	8.00	4,680.00
	Mult. tel. calls w/ Simon Friedman; Rick Cox; Dick Leder (2.2); conf. re: tax issues w/ H. Lee; A. Anderson; G. Petrick; B. Hoffman; Matt Barr; John Zinc (1.8); review and revise LLC agreement (3.0); research re: trust and LLC tax issues (1.0).		
02/23/02	HOON LEE	5.00	1,300.00
	Reviewed trust agreement and comments (2.5); conference call w/L. Swartz, Simon Friedman , Rick Cox and Dick Leder (2.5).		
02/23/02	LINDA SWARTZ	5.80	3,393.00
	Mult. tel. calls w/ Simon Friedman; Rick Cox; Dick Leder; conf. re: tax issues w/ H. Lee; A. Anderson; G. Petrick; B. Hoffman; Matt Barr; John Zinc (2.8); review and revise LLC agreement (1.5); research re: trust and LLC tax issues (1.5).		

02/24/02	HOON LEE	1.50	390.00
	Reviewed revised litigation trust agreement and comments.		
02/24/02	LINDA SWARTZ	1.20	702.00
	Mult. tel. calls w/ Simon Friedman; Rick Cox; Dick Leder (.3); conf. re: tax issues w/ H. Lee; A. Anderson; G. Petrick; B. Hoffmann; Matt Barr; John Zinc (.3); review and revise LLC agreement (.5); research re: trust and LLC tax issues (.1).		
02/25/02	HOON LEE	1.70	442.00
	Conf. call w/L. Swartz, Simon Friedman, Patrick Cox, Dick Leder, Julie Putterman (.7); reviewed warrant agreement (1.0).		
02/25/02	LINDA SWARTZ	8.20	4,797.00
	Mult. tel. calls w/ Simon Friedman; Patrick Cox; Dick Leder; Julie Putterman; conf. re: tax issues w/ H. Lee; S. Kim-Reuter; B. Hoffmann; G. Petrick; draft and revise trust agreement; review/revise documents; research re: trust and LLC tax issues.		
02/26/02	HOON LEE	6.00	1,560.00
	Reviewed warrant agreement and section 305 issue (5.0); conference call w/L. Swartz, Simon Friedman, Patrick Cox, Dick Leder, Julie Putterman (1.0).		
02/26/02	LINDA SWARTZ	6.70	3,919.50
	Mult. tel. calls w/ Simon Friedman; Patrick Cox; Dick Leder; Julie Putterman; conf. re: tax issues w/ H. Lee; S. Kim-Reuter; B. Hoffmann; G. Petrick; draft and revise trust agreement; review/revise documents; research re: trust and LLC tax issues.		
03/15/02	LINDA SWARTZ	0.40	234.00
	Review warrant agreement.		
03/16/02	HOON LEE	0.50	130.00
	Reviewed warrant agreement.		
03/18/02	BRIAN HOFFMANN	0.20	119.00
	Call w/L. Swartz and H. Lee re: tax issues.		

03/18/02	HOON LEE	3.50	910.00
	Reviewed warrant agreement.		
03/18/02	HOON LEE	0.20	52.00
	Conf. re: tax issues with B. Hoffmann and L. Swartz (.2).		
03/18/02	LINDA SWARTZ	0.80	468.00
	Review and revise warrant agreement (.8).		
03/18/02	LINDA SWARTZ	0.20	117.00
	Conf. re: tax issues with B. Hoffmann and H. Lee (.2).		
03/20/02	BRIAN HOFFMANN	0.20	119.00
	Conf. re: tax issues with L. Swartz and H. Lee (.2).		
03/20/02	HOON LEE	0.20	52.00
	Conf. re: tax issues with B. Hoffmann and L. Swartz (.2).		
03/20/02	LINDA SWARTZ	0.30	175.50
	Review and revise warrant agreement.		
03/20/02	LINDA SWARTZ	0.20	117.00
	Conf. re: tax issues with B. Hoffmann and H. Lee.		
03/21/02	LINDA SWARTZ	0.50	292.50
	Review and revise warrant agreement.		
03/21/02	LINDA SWARTZ	0.20	117.00
	Conf. re: tax issues with B. Hoffmann and H. Lee.		

136.10

Subtotal For Code B240: Tax Issues..... 55,062.50

CODE B310: Claims Administration and Objections

04/01/02	JULIENNE GOLDFINE	0.10	38.50
	Review PBGC's withdrawal of claims (.1).		

0.10

Subtotal For Code B310: Claims Administration And Objections..... 38.50

CODE B320: Plan and Disclosure Statement

01/25/02	BRIAN HOFFMANN	0.30	178.50
	Calls re: warrants.		
01/25/02	ALEXANDRA HILL	0.40	82.00
	Conference call with Brian Hoffmann re: warrants (.2); conference call with Greg Petrick re: Warrant Agreement (.2).		
01/28/02	BRIAN HOFFMANN	0.30	178.50
	Calls re: warrants.		
01/28/02	ALEXANDRA HILL	5.40	1,107.00
	Preparing to draft Warrant Agreement, reviewed precedent.		
01/29/02	ALEXANDRA HILL	6.80	1,394.00
	Drafted Warrant Agreement.		
01/30/02	ALEXANDRA HILL	10.50	2,152.50
	Drafted Warrant Agreement and Warrant.		
01/31/02	BRIAN HOFFMANN	1.30	773.50
	Review re: warrants.		
02/01/02	BRIAN HOFFMANN	1.70	1,011.50
	Review re: warrants.		
02/02/02	BRIAN HOFFMANN	1.30	773.50
	Review re: warrants.		
02/03/02	ALEXANDRA HILL	2.40	492.00
	Revised Warrant Agreement.		
02/04/02	BRIAN HOFFMANN	0.20	119.00
	Calls re: warrants.		
02/05/02	BRIAN HOFFMANN	0.20	119.00
	Calls re: warrants.		
02/05/02	ALEXANDRA HILL	1.80	369.00
	Revised Warrant Agreement.		

02/06/02	ALEXANDRA HILL	1.50	307.50
	Revised Warrant Agreement.		
02/07/02	ALEXANDRA HILL	1.00	205.00
	Revised Warrant Agreement.		
02/08/02	ALEXANDRA HILL	4.50	922.50
	Revised Warrant Agreement (3.5); reviewed most recent Dictaphone reorganization materials (1.0).		
02/11/02	BRIAN HOFFMANN	0.30	178.50
	Calls re: LLC Agreements.		
02/11/02	ALEXANDRA HILL	0.50	102.50
	Reviewed documents.		
02/12/02	BRIAN HOFFMANN	1.20	714.00
	Calls re: LLC Agreements.		
02/19/02	BRIAN HOFFMANN	0.70	416.50
	Calls with Hoff, Swartz re: status of comments on Warrant Agreement, other documents; review re: same.		
02/19/02	ALEXANDRA HILL	6.50	1,332.50
	Reviewed documents.		
02/20/02	BRIAN HOFFMANN	0.80	476.00
	Calls with Hill, Swartz re: status of comments on Warrant Agreement, other documents; review re: same.		
02/20/02	ALEXANDRA HILL	5.30	1,086.50
	Reviewed and distributed documents, revised Warrant Agreement.		
02/21/02	BRIAN HOFFMANN	0.80	476.00
	Calls with Hill, Swartz re: status of comments on Warrant Agreement, other documents; review re: same.		

02/21/02	LINDA SWARTZ	6.50	3,802.50
	Mult. tel. calls w/ Simon Friedman; Rick Cox; Dick Leder; conf. re: tax issues w/ H. Lee; A. Anderson; G. Petrick; B. Hoffman; Matt Barr; John Zinc (2.5); review and revise LLC agreement (2.5); research re: trust and LLC tax issues (1.5).		
02/21/02	ALEXANDRA HILL	3.90	799.50
	Reviewed and revised documents (3.0); call with Hoffmann re: (.9).		
02/21/02	ALEXANDRA HILL	1.80	369.00
	Conference call.		
02/22/02	BRIAN HOFFMANN	0.70	416.50
	Calls with Hill, Swartz re: litigation trust, status of comments on Warrant Agreement; review re: same.		
02/24/02	BRIAN HOFFMANN	0.50	297.50
	Review re: litigation trust documents.		
02/24/02	ALEXANDRA HILL	1.80	369.00
	Reviewed and commented on Litigation Trust Agreement.		
02/25/02	BRIAN HOFFMANN	5.30	3,153.50
	Review re: litigation trust documents; other corporate documents. Calls re: same.		
02/25/02	ALEXANDRA HILL	2.00	410.00
	Dictaphone Conference Call.		
02/25/02	ALEXANDRA HILL	7.00	1,435.00
	Revised Warrant Agreement and gave comments on other organizational document.		
02/26/02	CATHERINE BACKES	1.00	130.00
	Searched for articles and cases to determine whether the Board of Directors of a Delaware company can be elected for three-year terms. (Alexandra Hill)		
02/26/02	BRIAN HOFFMANN	1.80	1,071.00
	Review re: litigation trust documents; other corporate documents. Calls re: same.		

02/26/02	PARIS SMERALDO	0.30	36.00
	Obtained WSJ article re: board of director term limits in DE. (Hoffman)		
02/26/02	ALEXANDRA HILL	9.00	1,845.00
	Revised Warrant Agreements (4.0); research board of director term limits theory (2.0); reviewed and commented on Dictaphone organizational documents, internally and with counsel (3.0).		
02/26/02	ALEXANDRA HILL	2.00	410.00
	Conference call re: warrant agreement and other documents.		
02/27/02	BRIAN HOFFMANN	0.50	297.50
	Review re: litigation trust documents; other corporate documents. Calls re: same.		
02/27/02	LINDA SWARTZ	4.00	2,340.00
	Mult. tel. calls w/ Simon Friedman; Patrick Cox; Dick Leder; Julie Putter; conf. re: tax issues w/ H. Lee; S. Kim-Reuter; B. Hoffmann; G. Petrick 1.0); draft/revise trust agreement (1.0); review/revise documents (1.0); research re: trust and LLC tax issues. (1.0)		
02/27/02	ALEXANDRA HILL	1.40	287.00
	Conference call trying to resolve final issues re: warrant and other documents.		
02/27/02	ALEXANDRA HILL	7.30	1,496.50
	Revised documents, commented on other documents.		
03/04/02	LINDA SWARTZ	0.70	409.50
	Review documents re: confirmation of plan.		
03/04/02	ALEXANDRA HILL	0.30	61.50
	Call with Chadborne re: Warrant Agreement.		
03/05/02	LINDA SWARTZ	0.30	175.50
	Review documents re: confirmation of plan.		
03/06/02	GREGORY PETRICK	2.50	1,437.50
	Review Plan objection and 9019 motion (2.5).		

03/06/02	JULIENNE GOLDFINE	0.30	115.50
	Reviewing PBGC objection to 3rd amended plan (.2); reviewing objection to plan by NYS Dept. of Tax and Finance (.1).		
03/11/02	LINDA SWARTZ	0.80	468.00
	Review documents re: confirmation of plan.		
03/11/02	JULIENNE GOLDFINE	2.00	770.00
	Reviewing Confirmation Order		
03/11/02	JULIENNE GOLDFINE	0.70	269.50
	Reviewing PA Corp. Plaza Assoc. Obi to plan (0.1) and confirmation order (0.6).		
03/11/02	JULIENNE GOLDFINE	0.20	77.00
	Telephone call with Mr. Barr re: confirmation order and Brown's resume.		
03/11/02	JULIENNE GOLDFINE	0.20	77.00
	Telephone call w/A. Brown re: resume (0.1); e-mail to A. Brown re: same (0.1).		
03/11/02	ALEXANDRA HILL	0.50	102.50
	Reviewed Equiserve comments to the Warrant Agreement.		
03/12/02	BRIAN HOFFMANN	0.30	178.50
	Calls re: status.		
03/12/02	HOON LEE	0.40	104.00
	Reviewed confirmation order.		
03/12/02	ALEXANDRA HILL	3.30	676.50
	Revised Warrant Agreement.		
03/13/02	JULIENNE GOLDFINE	1.50	577.50
	Reviewing and approving Confirmation Order.		
03/13/02	JULIENNE GOLDFINE	1.00	385.00
	Attending Confirmation hearing.		
03/14/02	JULIENNE GOLDFINE	1.00	385.00
	Drafting memo to Mr. Petrick on Confirmation issues.		

03/14/02	ALEXANDRA HILL	0.50	102.50
	Reviewed Milbank comments on Warrant Agreement.		
03/15/02	ALEXANDRA HILL	0.90	184.50
	Communication with Milbank re: Warrant Agreement comments. Revised agreement.		
03/18/02	ALEXANDRA HILL	1.50	307.50
	Discussed and revised warrant agreement.		
03/19/02	BRIAN HOFFMANN	0.20	119.00
	Calls re: status.		
03/19/02	ALEXANDRA HILL	0.40	82.00
	Spoke with Milbank re: changes to Warrant Agreement (.2); attempted to contact EquiServe (.2).		
03/20/02	GREGORY PETRICK	2.50	1,437.50
	Review plan implementation documents (2.5).		
03/21/02	ALEXANDRA HILL	2.50	512.50
	Reviewed new warrant agent's comment on the warrant agreement, revised the agreement and redistributed it.		
03/22/02	BRIAN HOFFMANN	0.50	297.50
	Calls re: status.		
03/22/02	ALEXANDRA HILL	3.00	615.00
	Revised warrant agreement, contacted Allan Brown re: execution, worked with Milbank to get execution copies of all documents.		
03/26/02	GREGORY PETRICK	0.40	230.00
	Telephone conference with Mr. Barr and J. Goldfine re: subordination of notes.		
03/26/02	JULIENNE GOLDFINE	0.40	154.00
	Telephone conference with Mr. Barr and Mr. Petrick re: subordination of notes.		
03/26/02	JULIENNE GOLDFINE	0.20	77.00
	Reviewing Notice of Entry of Confirmation Order.		

03/28/02	GREGORY PETRICK	1.00	575.00
	Conference call with M. Barr and J. Goldfine regarding Deutsch Bank priority (1).		
03/28/02	JULIENNE GOLDFINE	1.00	385.00
	Conference call with M. Barr and G. Petrick regarding Deutsch Bank priority.		
04/01/02	CATHERINE BACKES	0.40	52.00
	Searched for the "noon buying rate in New York City for cable transfers in foreign currencies as certified for customs purposes by the Federal Reserve Bank of New York" for belgian francs on a particular date. (Gina Tusso)		
04/01/02	DARRYL PINSKER	1.00	195.00
	Researching how courts determine exchange rates of attorney's fees/judgments which are originally in foreign currencies.		
04/02/02	DARRYL PINSKER	5.00	975.00
	Researching how courts determine exchange rates of attorney's fees/judgments which are originally in foreign currencies.		

149.90

Subtotal For Code B320: Plan And Disclosure Statement..... 46,504.00

Total Fees..... \$194,861.00

EXHIBIT E

**ITEMIZED EXPENSES INCURRED
DURING THE FINAL INTERIM PERIOD**

DISBURSEMENTS AND CHARGES

11/18/01	FAX 9 FAX Kim-Reuter, Sena9932658	9.00
11/18/01	FAX 9 FAX Ostling, Judith16094926886	9.00
11/18/01	DUPLICATING 24 COPY(S)Kim-Reuter, Sena	3.60
11/18/01	DUPLICATING 9 COPY(S)Kim-Reuter, Sena	1.35
11/18/01	DUPLICATING 9 COPY(S)Kim-Reuter, Sena	1.35
11/19/01	FAX 14 FAX Kang, Judy4073296	14.00
11/19/01	DUPLICATING 29 COPY(S) Kang, Judy	4.35
11/19/01	FAX 14 FAX Kang, Judy8225660	14.00
11/19/01	OUTSIDE COMPUTER DATABASE WESTLAW KIM-REUTER,SENA /	638.62
11/19/01	FAX 14 FAX Kang, Judy6613070	14.00
11/19/01	FAX 14 FAX Kang, Judy5380906	14.00
11/19/01	FAX 14 FAX Kang, Judy0113256314062	14.00
11/20/01	DUPLICATING 400 COPY(S) Kang, Judy	60.00
11/20/01	OUTSIDE COMPUTER DATABASE WESTLAW KIM-REUTER,SENA /	81.95
11/20/01	DUPLICATING 468 COPY(S) Hill, Alexandra	70.20
11/20/01	DUPLICATING 18 COPY(S) Kang, Judy	2.70
11/20/01	DUPLICATING 18 COPY(S) Kang, Judy	2.70
11/20/01	DUPLICATING 1 COPY(S) Ullah, Gayle	0.15
11/21/01	FAX 10 FAX Kang, Judy6613070	10.00
11/21/01	FAX 10 FAX Kang, Judy4073296	10.00
11/21/01	DUPLICATING 64 COPY(S) Hill, Alexandra	9.60

11/21/01	FAX 10 FAX	Kang, Judy8225660	10.00
11/21/01	FAX 10 FAX	Kang, Judy0113256314062	10.00
11/21/01	FAX 10 FAX	Kang, Judy5380906	10.00
11/26/01	DUPLICATING 132 COPY(S)	Kang, Judy	19.80
11/26/01	DUPLICATING 708 COPY(S)	Kang, Judy	106.20
11/28/01	LD TELEPHONE 2033817367 , , ,	6425	1.29
12/03/01	PUBLICATIONS - KIM-REUTER	: WAYNE STATE UNIVERSITY	25.00
12/03/01	DUPLICATING - KIM-REUTER		45.00
12/04/01	DUPLICATING 9 COPY(S)	Kim-Reuter, Sena	1.35
12/05/01	DUPLICATING 443 COPY(S)	Kim-Reuter, Sena	66.45
12/07/01	BUSINESS MEALS - - VENDOR: GINJI RESTAURANT S	REUTER 11/20	36.00
12/10/01	LD TELEPHONE 2033817333 ,	Kang, Judy , 6425	0.65
12/10/01	TAXIS & LOCAL TRANSPORTATION - - VENDOR: XYZ	TWO WAY RADIO SERVICE INC.-11/18- SENA KIM-REUTER	22.00
12/10/01	TAXIS & LOCAL TRANSPORTATION - - VENDOR: XYZ	TWO WAY RADIO SERVICE INC.-11/20- J. KANG	36.00
12/10/01	LD TELEPHONE 2033817175 ,	Cortes, Margarit , 7051	7.76
12/10/01	LD TELEPHONE 2033817333 ,	Kang, Judy , 6425	1.29
12/10/01	TAXIS & LOCAL TRANSPORTATION - - VENDOR: XYZ	TWO WAY RADIO SERVICE INC.-11/20- S. KIM-REUTER	31.00
12/11/01	TAXIS & LOCAL TRANSPORTATION - - VENDOR: XYZ	TWO WAY RADIO SERVICE INC.-11/19- B. HOFFMANN	78.00
12/12/01	COMPUTER SERVICE - - VENDOR: GLOBAL SECURITIES	INFORMATION-11/30- J. KANG	35.00
12/12/01	COMPUTER SERVICE - - VENDOR: GLOBAL SECURITIES	INFORMATION-11/30- GOLDFINE	11.25
12/18/01	BUSINESS MEALS - - VENDOR: TEXAS ROTISSERIE S	REUTER 11/16	17.01
12/18/01	WORD PROCESSING - - VENDOR: TNG TEMPORARIES -	INV #10474 - 11/17 - KIM REUTER	30.00

12/18/01	BUSINESS MEALS - - VENDOR: TEXAS ROTISSERIE S REUTER 11/19	19.18
12/18/01	BUSINESS MEALS - - VENDOR: TEXAS ROTISSERIE S REUTER 11/27	18.86
12/19/01	ATTORNEY SERVICES - KIM-REUTER	72.50
12/21/01	BUSINESS MEALS - - VENDOR: CULINART 11/26 10PPL B. HOFFMAN	110.95
03/04/02	DUPLICATING 1 COPY(S)Goldfine, Julien	0.15
03/05/02	DUPLICATING 15 COPY(S) Errante, Stacey	2.25
03/05/02	DUPLICATING 2 COPY(S)Goldfine, Julien	0.30
03/05/02	DUPLICATING 2 COPY(S)Goldfine, Julien	0.30
03/06/02	FAX 4 FAX Tusso, Gina13026586395	4.00
03/06/02	LD TELEPHONE 3026586395 , 2749 , 2749	1.11
03/07/02	DUPLICATING 8 COPY(S) Tusso, Gina	1.20
03/07/02	DUPLICATING 4 COPY(S) Errante, Stacey	0.60
03/07/02	DUPLICATING 2 COPY(S) Errante, Stacey	0.30
03/07/02	BUSINESS MEALS - - VENDOR: SEAMLESSWEB PROFESSIONAL- HOON LEE 2/21/02- TEXAS ROTISSERIE	16.54
03/07/02	DUPLICATING 3 COPY(S) Tusso, Gina	0.45
03/11/02	DUPLICATING 3 COPY(S) Tusso, Gina	0.45
03/12/02	TAXIS & LOCAL TRANSPORTATION - - VENDOR: XYZ TWO WAY RADIO SERVICE INC.- 1/31/02- J. GOLDFINE	29.00
03/12/02	DUPLICATING 9 COPY(S)Goldfine, Julien	1.35
03/12/02	FAX 3 FAXGoldfine, Julienn5305219	3.00
03/13/02	DUPLICATING 1 COPY(S)Goldfine, Julien	0.15
03/13/02	DUPLICATING 1 COPY(S)Goldfine, Julien	0.15
03/14/02	DUPLICATING 7 COPY(S)Goldfine, Julien	1.05
03/14/02	DUPLICATING 9 COPY(S) Tusso, Gina	1.35
03/14/02	DUPLICATING 58 COPY(S) Errante, Stacey	8.70
03/15/02	DUPLICATING 1 COPY(S) Errante, Stacey	0.15
03/15/02	DUPLICATING 1 COPY(S) Errante, Stacey	0.15

03/18/02	DUPLICATING 3 COPY(S)Goldfine, Julien	0.45
03/18/02	3/11 TAXI GOLDFINE	7.00
03/18/02	DUPLICATING 4 COPY(S)Goldfine, Julien	0.60
03/18/02	DUPLICATING 3 COPY(S)Goldfine, Julien	0.45
03/18/02	3/13 TAXI GOLDFINE	14.00
03/21/02	DUPLICATING 85 COPY(S) Tusso, Gina	12.75
03/21/02	DUPLICATING 3 COPY(S)Goldfine, Julien	0.45
03/21/02	DUPLICATING 45 COPY(S)Goldfine, Julien	6.75
03/22/02	DUPLICATING 12 COPY(S) Tusso, Gina	1.80
03/22/02	FAX 2 FAX Hill, Alexandra4219319	2.00
03/22/02	FAX 2 FAX Hill, Alexandra8225311	2.00
03/26/02	DUPLICATING 4 COPY(S)Goldfine, Julien	0.60
03/26/02	TAXIS & LOCAL TRANSPORTATION - - VENDOR: XYZ TWO WAY RADIO SERVICE INC.- 2/25/02- ALEX HILL	17.00
03/26/02	DUPLICATING 10 COPY(S)Goldfine, Julien	1.50
03/26/02	DUPLICATING 8 COPY(S) Tusso, Gina	1.20
03/26/02	2/2002 G PETRICK : AT&T TELECONFERENCE SERVICES	207.18
03/27/02	DUPLICATING 240 COPY(S) Tusso, Gina	36.00
03/28/02	DUPLICATING 1 COPY(S)Goldfine, Julien	0.15
03/28/02	AIR/RAIL TRAVEL - - VENDOR: AMERICAN EXPRESS- 3/11/02 J. GOLDFINE FRO NY PENN TO PHILADEPHIA TO NY PENN	186.00
03/28/02	DUPLICATING 17 COPY(S)Goldfine, Julien	2.55
03/28/02	DUPLICATING 3 COPY(S)Goldfine, Julien	0.45
03/29/02	DUPLICATING 4 COPY(S) Tusso, Gina	0.60
04/01/02	OUTSIDE COMPUTER DATABASE WESTLAW GOLDFINE,JULIENNE /	10.06
04/02/02	OUTSIDE COMPUTER DATABASE TUSO G SHEPARD'S SERVICE LEGAL CITATION	28.69
04/02/02	DUPLICATING 1 COPY(S)Goldfine, Julien	0.15
04/02/02	OUTSIDE COMPUTER DATABASE TUSO G LEXIS SERVICE LEXSEE SEARCHES	22.51

04/02/02	LD TELEPHONE 3024294220 , Goldfine Julienne , 6437	1.11
04/02/02	DUPLICATING 8 COPY(S)Goldfine, Julien	1.20
04/03/02	DUPLICATING 1 COPY(S)Goldfine, Julien	0.15
04/04/02	DUPLICATING 3 COPY(S)Goldfine, Julien	0.45
04/08/02	DUPLICATING 1 COPY(S)Goldfine, Julien	0.15
04/09/02	DUPLICATING 7 COPY(S) Errante, Stacey	1.05
04/09/02	DUPLICATING 6 COPY(S)Goldfine, Julien	0.90
04/17/02	DUPLICATING 2 COPY(S)Goldfine, Julien	0.30
04/17/02	DUPLICATING 12 COPY(S) Tusso, Gina	1.80
04/17/02	PROFESSIONAL SERVICE - - VENDOR: PACER SERVICE CENTER 4/10/02	35.77
04/17/02	FAX 4 FAX Tusso, Gina13026586395	4.00
04/17/02	PROFESSIONAL SERVICE - - VENDOR: PACER SERVICE CENTER 4/10/02	142.52
04/17/02	LD TELEPHONE 3026586395 , 2749 , 2749	1.37
04/18/02	DUPLICATING 2 COPY(S)Goldfine, Julien	0.30
04/18/02	EXPRESS DELIVERY PATRICIA D MINER-STUART MAUE MICHAEL JAEMS[9]	13.65
04/19/02	DUPLICATING 2 COPY(S) Errante, Stacey	0.30
04/19/02	POSTAGE 0 POSTAGE*****SERVICE****,	0.34
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04/19/02	FAX 3 FAX Errante, Stacey5050484	3.00
04/19/02	TAXIS & LOCAL TRANSPORTATION - - VENDOR: XYZ TWO WAY RADIO SERVICE INC.- 3/13/02 J. GOLDFINE	29.00
04/23/02	DUPLICATING 6 COPY(S) Tusso, Gina	0.90
04/25/02	DUPLICATING 6 COPY(S)Goldfine, Julien	0.90
04/25/02	DUPLICATING 1 COPY(S)Goldfine, Julien	0.15
04/25/02	AIR/RAIL TRAVEL - - VENDOR: AMERICAN EXPRESS- 3/13/02 JULIENNE GOLDFINE FROM NY PENN CE TO PHILADELPHIA TO NY PENN CE	186.00
04/25/02	DUPLICATING 4 VELOBIND(S)Hill, Alexandra	16.00
05/01/02	SEARCH FEES - DIRECT - - VENDOR: PACER SERVICE CENTER Y THOMPSON 4/10/02	13.72

05/01/02	SEARCH FEES - DIRECT - - VENDOR: PACER SERVICE CENTER B CAPITUMMINO 4/10/02	36.26
05/14/02	VENDOR: PACER SERVICE CENTER - SEARCH FEES - 1/01-3/31/02 - JULIENNE GOLDFINE -	16.59
05/14/02	SEARCH FEES - DIRECT - - VENDOR: PACER SERVICE CENTER	154.70

DISBURSEMENTS & CHARGES SUMMARY

SEARCH FEES - DIRECT	221.27
PUBLICATIONS	25.00
COPYING	504.85
WORD PROCESSING	30.00
FACSIMILE	156.00
TELEPHONE	221.76
ONLINE RESEARCH	828.08
DELIVERY SERVICES/MESSENGERS	13.65
POSTAGE	0.68
LOCAL TRAVEL	263.00
OUT OF TOWN TRAVEL	372.00
MEALS	218.54
LITIGATION SUPPORT VENDORS	72.50
OTHER PROFESSIONALS	178.29

Disbursements and Charges.....\$3,105.62

CADWALADER

Cadwalader, Wickersham & Taft

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New York, NY 10038

(212) 504-6000

For assistance or confirmation, call (212) 504-6739

Fax number: 212-993-2747

From: Gina Marie Tuso

No. of pages (including cover): 1

Date: May 23, 2002

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Name:	CHRISTOPHER WARD	Fax No.:	302-658-6395
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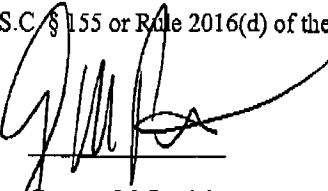
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2. All services for which compensation is requested in the Application were professional services performed for and on behalf of the Official Committee of Unsecured Creditors of Dictaphone Corporation and not on behalf of any other person.

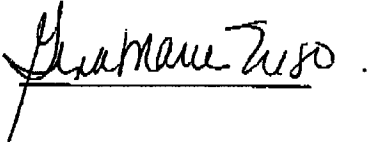
3. In accordance with Rule 2016(a) of the Federal Rules of Bankruptcy Procedure and 11 U.S.C. § 504, no agreement or understanding exists, express or implied, between CWT and any other person for a division of compensation, and no division of compensation will be made by CWT except as between members of CWT.

4. No agreement prohibited by 18 U.S.C. § 155 or Rule 2016(d) of the Federal Rules of Bankruptcy Procedure has been made.



Gregory M. Petrick

Sworn to before me this
23rd day of May, 2002



Gina Marie Tusso

GINA MARIE TUSO
Notary Public, State Of New York
No. 01-TU6010152
Qualified In Kings County
Commission Expires July 13, 2002

CADWALADER, WICKERSHAM & TAFT

By: 

Bruce R. Zirinsky, Esq. (admitted *pro hac vice*)
Gregory M. Petrick, Esq. (admitted *pro hac vice*)
100 Maiden Lane
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- and -

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COUNSEL FOR OFFICIAL COMMITTEE OF
UNSECURED CREDITORS OF DICTAPHONE
CORPORATION

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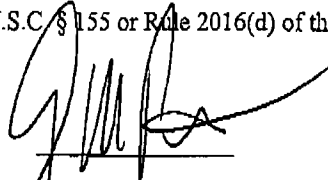
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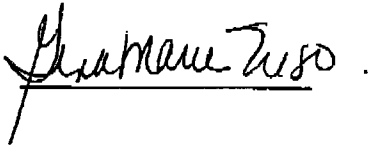
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