

**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 No. 00-4398 (JHW)

Jointly Administered

**Hearing Date: Negative  
Notice**

**Objection Deadline: May  
7, 2002 at 4:00 p.m.**

**SECOND APPLICATION OF THE OFFICIAL  
COMMITTEE OF UNSECURED CREDITORS OF  
DICTAPHONE CORPORATION FOR APPROVAL OF  
REIMBURSEMENT OF COMMITTEE MEMBER EXPENSES**

THE HONORABLE JUDITH H. WIZMUR  
UNITED STATES BANKRUPTCY JUDGE

The Official Committee of Unsecured Creditors of Dictaphone Corporation (the "Dictaphone Committee"), by and through its attorneys, The Bayard Firm and Cadwalader, Wickersham & Taft, hereby submits this application for approval of reimbursement of expenses incurred by certain Committee members (the "Application"). In support of the Application, the Dictaphone Committee respectfully represents as follows:

1. On November 29, 2000, Lernout & Hauspie Speech Products, N.V., L&H Holdings USA, Inc. and Dictaphone Corporation (collectively, the "Debtors") each filed voluntary petitions under chapter 11 of Title 11 of the United States Code, §§ 101 et seq. (as amended, the "Bankruptcy Code"). Thereafter, the Debtors continued to manage their assets and operate of their businesses and properties pursuant to sections 1107 and 1108 of the Bankruptcy Code.

2. On December 13, 2000, the United States Trustee for the District of Delaware appointed an official committee of unsecured creditors (the "L&H Committee"). The L&H Committee currently consists of six (6) members.

3. On February 28, 2001, the United States Trustee for the District of Delaware appointed the Dictaphone Committee to represent the interests of unsecured creditors of Dictaphone Corporation. The members of the Dictaphone Committee consisted of (i) Magten Asset Management Corp. ("Magten"), (ii) Merrill Lynch Asset Management, (iii) Conseco Capital Management, Inc., (iv) State Street Bank and Trust Company, (v) JVC Americas Corp., (vi) Dresdner Bank, and (vii) Deutsche Bank AG.

4. The Application seeks approval of the reimbursement for expenses incurred by Magten in the aggregate amount of \$451.25. The Application is submitted in accordance with sections 105 and 503(b) of the Bankruptcy Code, Rule 2016 of the Federal Rules of Bankruptcy Procedure and that certain Amended Administrative Order entered by this Court establishing procedures for the submission of interim applications by professionals in these cases for compensation and reimbursement of expenses, dated April 10, 2001.

5. Magten has submitted requests for the out-of-pocket expenses incurred in connection with a Dictaphone Committee meeting held in New York, New York. A schedule of the out-of-pocket expenses for which reimbursement is sought is attached hereto as Exhibit A. A copy of the receipt in respect of the \$177.25 lunch expense referenced in Exhibit A is attached hereto as Exhibit B.

6. The expenses that are the subject of the Application were the actual and necessary expenses incurred by Magten in the discharge of its duties as a Dictaphone Committee member.

7. Notice of this Application has been served upon counsel to the Debtors, counsel to the L&H Committee, the Office of the United States Trustee, and all parties who have filed a request for notices pursuant to Rule 2002 of the Federal Rules of Bankruptcy Procedure. The Dictaphone Committee submits that such notice is adequate in light of the relief requested herein.

8. No prior application has been made for the approval of reimbursement of the expenses sought herein.

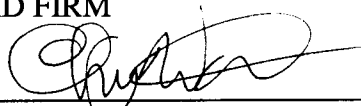
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WHEREFORE, the Dictaphone Committee requests that, upon filing of a certification of no objection, the Debtors are authorized to pay Magten the actual, necessary expenses in the amount of \$451.25, and granting such other and further relief as the Court deems just and proper.

Dated: Wilmington, Delaware  
April 17, 2002

THE BAYARD FIRM

By: \_\_\_\_\_

  
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