

UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE

-----X
IN RE: : Chapter 11
: :
LERNOUT & HAUSPIE : Case Nos. 00-4397 (JHW)
SPEECH PRODUCTS N.V., et al., : through 00-4399 (JHW)
: :
Debtors. : Jointly Administered
: :
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**FINAL FEE APPLICATION OF KASOWITZ, BENSON, TORRES &
FRIEDMAN LLP, SPECIAL COUNSEL TO THE DICTAPHONE
CORPORATION COMMITTEE, FOR ALLOWANCE OF COMPENSATION
FOR SERVICES RENDERED FROM MAY 1, 2001 THROUGH
SEPTEMBER 30, 2001 AND FOR REIMBURSEMENT OF EXPENSES**

Name of Applicant: Kasowitz, Benson, Torres & Friedman LLP

Authorized to Provide Professional Services to: Official Committee of Unsecured Creditors of Dictaphone Corporation

Date of Retention: June 25, 2001

Period for which compensation and reimbursement is sought: May 1, 2001 through September 30, 2001¹

Amount of compensation sought as actual, reasonable and necessary: \$87,651.50

Amount of expense reimbursement sought as actual, reasonable and necessary: \$5,186.77

This is a: __ monthly __ interim x final application.

¹ By this application, KBT&F also requests compensation for \$9,777 of fees for work performed after September 30, 2001 preparing its five monthly fee applications and obtaining a Court order approving such applications.

Prior applications filed:

<u>Date filed</u>	<u>Period Covered</u>	<u>Fees</u>	<u>Expenses Requested</u>	<u>Fees Requested</u>	<u>Expenses Authorized</u>	<u>Authorized</u>
12/5/2001	05/01/01 through 05/31/01		\$2,800.00	\$.00	\$2,800.00	\$.00
12/5/2001	06/01/01 through 06/30/01		\$13,643.50	\$162.94	\$13,643.50	\$162.94
12/5/2001	07/01/01 through 07/31/01		\$48,490.00	\$864.97	\$48,490.00	\$757.81
12/5/2001	08/1/01 through 08/31/01		\$12,034.00	\$4,016.05	\$12,034.00	\$3,992.62
12/5/2001	09/1/01 through 09/30/01		\$907.00	\$82.05	\$907.00	\$82.05

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FOR SERVICES RENDERED FROM MAY 1, 2001 THROUGH
SEPTEMBER 30, 2001 AND FOR REIMBURSEMENT OF EXPENSES**

Kasowitz, Benson, Torres & Friedman LLP (“KBT&F”), special counsel to the Official Committee of Unsecured Creditors of Dictaphone Corporation (the “Dictaphone Committee”), submits this application (the “Application”) for compensation and reimbursement of expenses incurred from May 1, 2001 through and including September 30, 2001 (the “Fee Period”), pursuant to sections 105(a), 327, 330 and 503(b) of title 11, United States Code (the “Bankruptcy Code”) and Rule 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), the Court’s Administrative Order Pursuant to Sections 105(a) and 331 of the Bankruptcy Code Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals dated January 4, 2001 (the “Administrative Order”), the Court’s Amended Administrative Order dated April 10, 2001, and the Court’s Second Amended Administrative Order dated July 17, 2001. By this Application, KBT&F seeks an allowance of \$87,651.50² for

² The professional fees and expenses requested herein are the sum of the fees and expenses sought in KBT&F’s monthly fee applications during the Fee Period, minus the reduction of

professional services rendered as attorneys for the Debtors, together with reimbursement for actual and necessary expenses incurred in the amount of \$5,186.77 for the Fee Period. In support of its Application, KBT&F represents as follows:

PROCEDURAL BACKGROUND

1. On November 29, 2000 (the "Petition Date"), Lernout & Hauspie Speech Products N.V. ("L&H"), Dictaphone Corporation ("Dictaphone") and L&H Holdings USA, Inc. ("Holdings" and together with L&H and Dictaphone, the "Debtors") filed voluntary petitions for relief under chapter 11 of the Bankruptcy Code. Pursuant to sections 1107 and 1108 of the Bankruptcy Code, Dictaphone continues to operate its businesses and manage its properties and assets as a debtor-in-possession.

2. L&H commenced a concordat proceeding in Belgium on November 30, 2000. This petition was rejected by the Belgian court on December 8, 2000. On December 27, 2000, L&H commenced another concordat proceeding. This second petition was granted on January 4, 2001 (the "Concordat"). On October 18, 2001, the Concordat protection was removed, and L&H presently is being directed by court-appointed trustees based in Belgium.

3. On January 31, 2002, Dictaphone filed its Third Amended Plan of Reorganization of Dictaphone Corporation under Chapter 11 of the Bankruptcy Code (the "Plan"). On March 13, 2002, the Court approved the Plan, and on March 28, 2002, the Plan became effective.

\$130.59 ordered by the Court at the hearing on interim compensation held on January 31, 2002, plus \$9,777 in fees for time spent after September 30, 2001 preparing five monthly fee applications and obtaining a Court order approving such applications.

THE DICTAPHONE COMMITTEE'S RETENTION OF KBT&F

4. At the commencement of the bankruptcy proceedings, the United States Trustee for the District of Delaware (the "U.S. Trustee") appointed a single creditors' committee to represent the interests of all holders of unsecured claims in these chapter 11 cases. It subsequently became apparent that the interests of the creditors of the two Debtors diverged, and therefore, on February 28, 2001, the U.S. Trustee appointed the Dictaphone Committee to represent the interests of the holders of unsecured claims in the chapter 11 case of Dictaphone.

5. A conflict of interest prevented counsel to the Dictaphone Committee from performing an investigation of the validity of certain obligations incurred by Dictaphone prior to the Petition Date. As a result, by order dated June 25, 2001 (the "Retention Order"), attached hereto as Exhibit A, the Court authorized the Dictaphone Committee to retain KBT&F as special counsel to investigate and to report to the Dictaphone Committee regarding those obligations, described below. The retention of KBT&F authorized by the Retention Order was effective, nunc pro tunc, as of May 9, 2001 (the "Retention Date").

REQUESTED COMPENSATION AND REIMBURSEMENT

6. Pursuant to this Application and sections 105, 327 and 330 of the Bankruptcy Code, KBT&F seeks allowance of compensation in the amount of \$87,651.50, and reimbursement of expenses in the amount of \$5,186.77 for the Fee Period in connection with its services to the Committee. For the period from the Retention Date through September 30, 2001, KBT&F has been paid 100% of the fees and expenses approved by the Court at the hearing on interim fee applications held on January 31, 2002.

7. During the course of these cases, KBT&F attorneys and paraprofessionals have expended a total of 234.30 hours, for which compensation is requested. A scheduled setting

forth the number of hours expended by partners, associates and paraprofessionals of KBT&F who rendered services to the Committee, their respectively hourly rates in 2001 and 2002, and the year in which each KBT&F attorney was admitted and licensed to practice is annexed hereto as Exhibit B. A schedule specifying the type of expenses for which KBT&F is seeking reimbursement and the total amount for each such category is annexed hereto as Exhibit C.

8. KBT&F maintains computerized records of the time spent by KBT&F attorneys and paraprofessionals in connection with its representation of the Committee. Copies of these computerized records are attached hereto as Exhibit D. KBT&F submits that substantially all of its time entries comply with the requirements set forth in the Local Bankruptcy Rules.

JURISDICTION AND VENUE

9. This Court has jurisdiction over these cases and this application pursuant to 28 U.S.C. §§ 157 and 1334, and venue of these proceedings and this application is proper in this district pursuant to 28 U.S.C. §§ 1408 and 1409. The statutory predicates for the relief sought herein are sections 105(a), 327, 330 and 503(b) of the Bankruptcy Code and Bankruptcy Rule 2016.

KBT&F'S REPRESENTATION OF THE COMMITTEE

A. Transactions That Were The Subject of KBT&F's Investigation

10. The services rendered by KBT&F during the Fee Period included a variety of tasks performed in connection with an analysis of the validity and priority of a certain Limited Guaranty (the "Guaranty") executed and delivered by Dictaphone to the Banks (as defined herein). The Guaranty arose in connection with a \$430 million Revolving Credit Facility Agreement (the "Facility") that L&H entered into with a syndicate of banks (the "Banks") on May 2, 2000. The Facility provided that, as a condition subsequent to the loan, within 30 days of

the effective date of the loan, L&H would cause Dictaphone to execute a limited guaranty of payment of the Facility. L&H's failure to cause Dictaphone to issue the Guaranty would constitute an "Event of Default" under the Facility.

11. On March 7, 2000, Dictaphone had entered into an agreement to be acquired by L&H, and on May 5, 2000, L&H acquired all of the outstanding stock of Dictaphone through the merger (the "Merger") of Dictaphone with a wholly-owned subsidiary of L&H. At that time, L&H caused approximately \$223 million of proceeds of the Facility loan to be transferred to Dictaphone. \$173 million of that amount was memorialized as an intercompany loan pursuant to a Loan Agreement dated May 5, 2000 (the "Intercompany Loan"),³ executed by Dictaphone and L&H Coordination Centre C.V.B.A., and \$50 million was treated as a capital contribution.

12. In furtherance of the condition subsequent, Dictaphone executed the Guaranty, dated as of May 30, 2000. Pursuant to the Guaranty, Dictaphone guaranteed to the Banks the payment and performance by L&H of all of L&H's obligations to the Banks under the Facility in an amount not to exceed (i) \$167 million of L&H's obligations under the Facility, plus (i) interest thereon accruing under the Facility, plus (iii) the outstanding balance of advances received by L&H under the Facility and readvanced by L&H to Dictaphone to enable Dictaphone to satisfy obligations under certain senior subordinated notes (the "Notes").

13. After Dictaphone filed for chapter 11 protection, the Banks sought to enforce the Guaranty against the Dictaphone estate. This was a critical issue to the Dictaphone Committee,

³ On or about November 8, 2000, Dictaphone executed an Amended and Restated Guaranty, and on or about November 20, 2000, Dictaphone executed an Amended and Restated Loan Agreement. These documents were a secondary part of KBT&F's analysis.

because, if the Banks could enforce the Guaranty as a secured obligation, Dictaphone's unsecured creditors would not receive any distribution.

14. However, questions arose concerning the enforceability and avoidability of the Guaranty because, among other reasons, Dictaphone had not received consideration from the Banks contemporaneously with its execution of the Guaranty. Additionally, while the Facility required L&H to obtain the Guaranty, Dictaphone had not been a party to the Facility. Nor did Dictaphone have any legal relationship with L&H at the time of the closing of the Facility; the Merger did not close until after the Facility funded. Accordingly, the Dictaphone Committee retained KBT&F to analyze the issues relating to the enforceability and avoidability of the Guaranty.

B. Services Performed by KBT&F for the Dictaphone Committee

15. One of KBT&F's primary tasks during the Fee Period involved extensive factual research concerning the transactions relating to the Guaranty. KBT&F determined the corporate and loan documents that would be relevant to its analysis, obtained them from other parties in interest or from public filings, and analyzed them to understand the chronology of events, the parties' contractual obligations, the flow of consideration, and the relationship between Dictaphone and L&H. KBT&F subsequently memorialized its factual findings in a chronology of significant events, which the Dictaphone Committee later utilized in its negotiations with the Banks.

16. As part of its factual research, KBT&F also prepared for and conducted an informal telephonic interview with John Skrzypczak, the chief operating officer of Dictaphone, concerning the Merger, the Facility, the Intercompany Loan, the Guaranty, and related issues.

KBT&F memorialized its findings from the interview in a memorandum to the Dictaphone Committee.

17. KBT&F also performed a detailed legal analysis of whether the Guaranty was avoidable as a fraudulent transfer. KBT&F analyzed, pursuant to Bankruptcy Code section 548, whether Dictaphone received reasonably equivalent value, directly or indirectly, in consideration for the Guaranty, among other issues. KBT&F also analyzed the Guaranty pursuant to Bankruptcy Code section 544, and KBT&F researched which state's fraudulent transfer law would be applicable in the event relief were to be pursued under Bankruptcy Code section 544.

18. KBT&F also researched state contract law, which generally requires a guaranty of an antecedent debt to be supported by distinct consideration, in order to analyze whether the Guaranty would be unenforceable for lack of consideration under state law.

19. KBT&F memorialized its factual findings and legal conclusions in a memorandum that set forth the legal and factual bases for KBT&F's oral report to the Dictaphone Committee. KBT&F also participated in meetings between the Dictaphone Committee and the L&H Committee concerning the issues raised by its research, and throughout the Fee Period, KBT&F had numerous telephone conferences with, among others, the Dictaphone Committee, the Banks, and the indenture trustee for the Notes concerning its investigation and potential settlement. KBT&F also apprised the Dictaphone Committee of its findings as they developed through telephone calls and e-mails.

20. During the Fee Period, KBT&F also drafted and served on certain lead Banks its informal discovery requests relating to the Dictaphone's execution of the Guaranty. In connection with this discovery, KBT&F researched the Dictaphone Committee's ability to obtain discovery ex parte and certain procedural steps necessary to serving discovery, and KBT&F

finalized and filed a motion for an order authorizing it to conduct 2004 examinations of the Banks' agents. KBT&F also drafted subpoenas and document requests in connection therewith. KBT&F negotiated the scope, timing and location of discovery in a series of conference calls with the Banks. KBT&F also had several conversations with counsel to the indenture trustee for the Notes, who had made similar requests to the Banks, in order to coordinate discovery, which was hindered because many of the responsive documents were maintained in offices in Europe. KBT&F also analyzed the usefulness of obtaining formal discovery from the officers and directors of the Debtors, although the Committee ultimately determined to forebear from seeking any formal discovery at that time in deference to settlement discussions.

21. Finally, at the beginning of the Fee Period, KBT&F also arranged for its retention by the Dictaphone Committee. KBT&F consulted with counsel to the Dictaphone Committee concerning the scope of its duties, drafted its retention papers, solicited and incorporated comments from the Dictaphone Committee and other parties in interest, and arranged for the filing of such papers and approval by the Court. KBT&F also reviewed an objection to its retention application filed by the official committee of unsecured creditors to L&H and assisted the Dictaphone Committee in preparing a response thereto.

22. KBT&F's work on behalf of the Dictaphone Committee during the Fee Period required substantial time and a high level of expertise. KBT&F performed an essential service for the benefit of the Dictaphone Committee, which, upon information and belief, was a factor that enabled the Dictaphone Committee to obtain a recovery for its constituents far in excess of what they would have received if the Banks' claim with respect to the Guaranty had gone unchallenged. Accordingly, KBT&F submits that it has represented the Dictaphone Committee

with the requisite skill and expertise, and that its representation has benefitted the estates and their creditors.

DISBURSEMENTS

23. As set forth on Exhibit C hereto, KBT&F has disbursed \$5,186.77 in actual and necessary out-of-pocket expenses generated during the Fee Period in rendering services to the Debtors.

24. Pursuant to Order No. 32 and the Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses dated March 22, 1995, issued by the U.S. Department of Justice (together, the "Guidelines"), KBT&F only seeks reimbursement at actual cost for disbursements incurred both in-house and from third party vendors. With respect to photocopying expenses, KBT&F charges \$.15 per page. With respect to facsimile expenses, KBT&F excludes charges for incoming facsimile and charges for outgoing telecopier transmissions at a rate of \$1 per page. These charges are intended to cover KBT&F's direct operating costs for photocopying and facsimile facilities, which are not incorporated into KBT&F's hourly billing rates. Only clients who actually use photocopying, facsimile, and other office services of the types set forth in Exhibit C are separately charged for such service. The effect of including such expenses as part of the hourly billing rates would impose that cost upon clients who do not require extensive photocopying, facsimile, and document production facilities and services. The amount of the standard photocopying charge is intended to allow KBT&F to cover the related expenses of its photocopying service.

25. Consistent with firm policy, attorneys and other employees of KBT&F who worked late into the evenings were reimbursed for their reasonable meal costs and their cost for transportation home. Such amounts are reflected in the list of expenses attached hereto as

Exhibit C, but in light of the Court's order at the hearing on interim fee applications on January 31, 2002, with respect to these charges, KBT&F is not requesting reimbursement for any such amounts during the Fee Period pursuant to this Application.

26. Due to the dispersion of parties in interest throughout the country, frequent long distance telephone calls have been required. Overnight delivery of documents and other materials also was required as a result of urgencies necessitating the use of such express services. The actual expenses incurred in providing professional services were necessary, reasonable and justified under the circumstances.

27. In accordance with Local Order No. 32, KBT&F certifies that it has fully reviewed the requirements of Local Order No. 32 and that this Application complies with the requirements of Local Order No. 32.

28. At all relevant times, KBT&F has been a disinterested person as that term is defined in Bankruptcy Code section 101(14) and has not represented or held an interest adverse to the Committee. All services for which compensation is requested by KBT&F were performed for or on behalf of the Committee, and not on behalf of any other person.

29. During the Fee Period, KBT&F has received no payment and no promises for payment from any source for services rendered or to be rendered in any capacity whatsoever in connection with these cases. There is no agreement or understanding between KBT&F and any other person, other than members of the firm, for the sharing of compensation to be received for services rendered in these cases. No agreement or understanding prohibited by 18 U.S.C. § 155 has been or will be made by KBT&F.

WHEREFORE, KBT&F respectfully requests (i) allowance of compensation in the amount of \$87,651.50 for necessary professional services rendered to the Committee, (ii) reimbursement of actual and necessary expenses incurred in the amount of \$5,186.77, and (iii) such other and further relief as is just and proper.

Respectfully submitted,

KASOWITZ, BENSON, TORRES
& FRIEDMAN LLP

Richard F. Casher
Athena F. Foley
1633 Broadway
New York, New York 10019
(212) 506-1700

SPECIAL COUNSEL TO THE OFFICIAL
COMMITTEE OF UNSECURED CREDITORS
OF DICTAPHONE CORPORATION

Dated: New York, New York
May 24, 2002

EXHIBIT A

Retention Order

ORIGINAL

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

<p>In re:</p> <p>LERNOUT & HAUSPIE SPEECH PRODUCTS N.V., <u>et al.</u>,</p> <p>Debtors.</p>	<p>Chapter 11</p> <p>Case Nos. 00-4397 (JHW) through 00-4399</p> <p>(Jointly Administered)</p>
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**ORDER GRANTING APPLICATION AUTHORIZING THE EMPLOYMENT
AND RETENTION OF KASOWITZ, BENSON, TORRES & FRIEDMAN
LLP AS SPECIAL COUNSEL FOR THE OFFICIAL COMMITTEE OF
UNSECURED CREDITORS OF DICTAPHONE CORPORATION**

Upon the annexed application (the "Application") of the Official Committee of Unsecured Creditors of Dictaphone Corporation (the "Dictaphone Committee") for entry of an order pursuant to sections 328 and 1103(a) of title 11 of the United States Code, §§ 101 et seq. (as amended, the "Bankruptcy Code"), authorizing the Dictaphone Committee to employ and retain Kasowitz, Benson, Torres & Friedman LLP ("Kasowitz") as its special counsel in the chapter 11 cases of the above-captioned debtors and debtors-in-possession; and upon the affidavit of David M. Friedman, a partner of Kasowitz (the "Friedman Affidavit"); and based on the representations made in the Application and the Friedman Affidavit, the Court being satisfied that Kasowitz represents no interest adverse to the estates or the constituency of the Dictaphone Committee, with respect to the matters for which Kasowitz is to be engaged, that their employment is necessary and in the best interests of the estates herein, that due notice of the Application having been given and it appearing that no other notice need be given; and after due deliberation and sufficient cause appearing therefor, it is ORDERED, ADJUDGED and DECREED that:

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1. In accordance with sections 328 and 1103 of the Bankruptcy Code, the Dictaphone Committee is authorized to employ and retain the firm of Kasowitz, Benson, Torres & Friedman LLP, effective as of May 9, 2001, as its attorneys on the terms and conditions set forth in the Application and the Friedman Affidavit.

2. Kasowitz shall be compensated in accordance with the procedures set forth in sections 330 and 331 of the Bankruptcy Code, such Federal and Local Rules of Bankruptcy Procedure as may be applicable, and such procedures as may be fixed by order of this Court.

Dated: Wilmington, Delaware
June 23, 2001



UNITED STATES BANKRUPTCY JUDGE

EXHIBIT B

Schedule of Professionals

Name of Professional	Position and Number of Years Experience	Hourly Billing Rate	Total Billed Hours	Total Compensation
David M. Friedman	Joined firm as a partner in 1994. Admitted to New York bar in 1982.	\$595	13.4	\$7,973.00
Richard F. Casher	Joined firm as a partner in 2001. Admitted to Connecticut in 1976.	\$500/590	78.30	\$39,186.00
Athena F. Foley	Joined firm as an associate in 1999. Admitted to bar in 1997.	\$300/380	127.50	\$38,826.00
Robert M. Novick	Joined firm as an associate in 1998. Admitted to New York bar in 1994.	\$330	.30	\$99.00
Craig S. Hueneke	Paralegal	\$105/150	9.50	\$1,029.00
Lana Z. Rafael	Paralegal	\$95	1.80	\$171.00
Evelyn Rodriguez	Paralegal	\$105	3.50	\$367.50

Total: 234.30 hours \$87,651.50

Blended Rate: \$374 per hour

EXHIBIT C
Expenses

LOCAL TRANSPORTATION

07/23/01	LOCAL TRANSPORTATION - VENDOR: PETTY CASH INV# 072301 INV DATE 072301 FOR R. CASHER ON 7/5 & 7/9 TOOK TAXIS AFTER WORKING LATE. ON 7/10/01 TOOK TAXI TO MEETING.	15.40
08/22/01	LOCAL TRANSPORTATION - VENDOR: PETTY CASH INV# 082201 INV DATE 082201 FOR R. CASHER ON 8/1/01 TOOK TAXI AFTER WORKING LATE.	6.00
	SUBTOTAL:	21.40

BUSINESS MEALS

07/23/01	BUSINESS MEALS - VENDOR: PETTY CASH INV# 072301A INV DATE 072301A FOR R. CASHER ON 7/5 & 7/9/01 HAD DINNERS WHILE WORKING LATE AND HAD BUSINESS MEAL.	51.40
07/23/01	BUSINESS MEALS - VENDOR: PETTY CASH INV# 072301B INV DATE 072301B FOR A. FOLEY ON 7/6/01 HAD DINNER WHILE WORKING LATE ON RESEARCH ON GUARANTEES.	25.65
07/24/01	BUSINESS MEALS - VENDOR: PETTY CASH INV# 072401 INV DATE 072401 FOR A. FOLEY ON 7/18/01 HAD DINNER WHILE WORKING LATE ON RESEARCH RE: FRAUDULENT CONVEYANCES.	15.16
08/22/01	BUSINESS MEALS - VENDOR: PETTY CASH INV# 082201A INV DATE 082201A FOR R. CASHER ON 8/1/01 HAD DINNER WHILE WORKING LATE.	17.43
	SUBTOTAL:	109.64

AUTOMATED RESEARCH

07/31/01	AUTOMATED RESEARCH - LEXIS NEXIS - INV# 0107031578 - DATE: 07/31/01 - RESEARCH FOR PERIOD JULY 2001 BY C. HUENEKE	72.88
07/31/01	AUTOMATED RESEARCH - LEXIS NEXIS - INV# 0107031578 - DATE: 07/31/01 - RESEARCH FOR PERIOD JULY 2001 BY L. RAFAILOVA	373.73
08/02/01	AUTOMATED RESEARCH - WESTLAW - INV# 26155 - DATE: 08/02/01 - RESEARCH FOR PERIOD JULY 2001 BY A. FOLEY	3,389.81
	SUBTOTAL:	3,836.42

DOCUMENT REPRODUCTION

06/30/01	DOCUMENT REPRODUCTION	1.05
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Dictaphone Corporation Creditors' Committee
FILE NUMBER: 06271001
INVOICE NO.: *****

Apr 30, 2002 PAGE 15

07/04/01	DOCUMENT REPRODUCTION	129.15
07/06/01	DOCUMENT REPRODUCTION	24.15
07/11/01	DOCUMENT REPRODUCTION	1.05
07/13/01	DOCUMENT REPRODUCTION	3.00
07/17/01	DOCUMENT REPRODUCTION	1.05
07/25/01	DOCUMENT REPRODUCTION	58.35
07/26/01	DOCUMENT REPRODUCTION	2.10
07/28/01	DOCUMENT REPRODUCTION	18.75
08/07/01	DOCUMENT REPRODUCTION	14.70
08/10/01	DOCUMENT REPRODUCTION	13.95
08/13/01	DOCUMENT REPRODUCTION	4.65
08/16/01	DOCUMENT REPRODUCTION	8.10
08/20/01	DOCUMENT REPRODUCTION	26.55
08/20/01	DOCUMENT REPRODUCTION	3.60
08/28/01	DOCUMENT REPRODUCTION	7.50
08/30/01	DOCUMENT REPRODUCTION	.90
08/31/01	DOCUMENT REPRODUCTION	105.00
08/31/01	DOCUMENT REPRODUCTION	9.90
09/13/01	DOCUMENT REPRODUCTION	27.30
09/24/01	DOCUMENT REPRODUCTION	46.05
09/25/01	DOCUMENT REPRODUCTION	8.70
10/30/01	DOCUMENT REPRODUCTION	12.75
11/06/01	DOCUMENT REPRODUCTION	12.30
12/18/01	DOCUMENT REPRODUCTION	5.20
04/08/02	DOCUMENT REPRODUCTION	2.40

SUBTOTAL: 548.20

DOCUMENT REPRODUCTION

06/30/01	DOCUMENT REPRODUCTION - VENDOR: DISCLOSURE, INC. COPIES OF DOCUMENT REQUESTED BY R. CASHER ON 06/06/01 INV. #93043512 DATED 06/30/01	161.89
10/10/01	DOCUMENT REPRODUCTION - VENDOR: PACER SERVICE CENTER COPIES OF RECORDS REQUESTED FOR THE PERIOD 07/01/01 THRU 09/30/01	.42
01/10/02	DOCUMENT REPRODUCTION : VENDOR: PACER SERVICE CENTER INV# 011002 01/10/02 COPIES OF RETRIEVED REPORTS FOR THE PERIOD 10/01/01 THRU 12/31/01	5.95

SUBTOTAL: 168.26

DOCUMENT DELIVERY

07/19/01	FEDEX AIRBILL: 418583685101 SENDER: A.FOLEY TO: RICHARD CASHER ADDRESS: 8 ASPENWOOD CITY: WEATOGUE CT 060890000 INVOICE #: 668363702 DATED: 07/19/2001	14.02
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Dictaphone Corporation Creditors' Committee
FILE NUMBER: 06271001
INVOICE NO.: *****

Apr 30, 2002 PAGE 16

07/19/01	FEDEX AIRBILL: 418583685101	.56
	SENDER: A.FOLEY	
	TO: RICHARD CASHER	
	ADDRESS: 8 ASPENWOOD	
	CITY: WEATOGUE CT 060890000	
	INVOICE #: 668363702 DATED: 07/19/2001	
07/24/01	FEDEX AIRBILL: 418583685708	38.50
	SENDER: R.CASHER	
	TO: IRA GOLDMAN	
	COMPANY: SHIPMAN & GOODWIN	
	ADDRESS: ONE AMERICAN ROW	
	CITY: HARTFORD CT 061030000	
	INVOICE #: 668363707 DATED: 07/24/2001	
07/24/01	FEDEX AIRBILL: 418583685708	1.54
	SENDER: R.CASHER	
	TO: IRA GOLDMAN	
	COMPANY: SHIPMAN & GOODWIN	
	ADDRESS: ONE AMERICAN ROW	
	CITY: HARTFORD CT 061030000	
	INVOICE #: 668363707 DATED: 07/24/2001	
07/27/01	DOCUMENT DELIVERY - VENDOR: FEDERAL EXPRESS	14.58
	INV# 587777351 DTD 07/27/01 AB# 828696626200	
	FROM A. FOLEY TO R. CASHER ON 07/18/01	
08/07/01	FEDEX AIRBILL: 418583687560	.31
	SENDER: A. FOLEY	
	TO: CHRISTOPHER WARD, ESQ COMPANY: THE BAYARD	
	FIRD ADDRESS: 222 DELAWARE AVE SUITE 900 CITY:	
	WILMINGTON DE 198990000 INVOICE #: 668363725	
	DATED: 08/07/2001	
08/07/01	FEDEX AIRBILL: 418583687560	7.70
	SENDER: A. FOLEY	
	TO: CHRISTOPHER WARD, ESQ COMPANY: THE BAYARD	
	FIRD ADDRESS: 222 DELAWARE AVE SUITE 900 CITY:	
	WILMINGTON DE 198990000 INVOICE #: 668363725	
	DATED: 08/07/2001	
08/13/01	DOCUMENT DELIVERY - VENDOR: PARCELS INC. FROM	66.76
	U.S. BANKRUPTCY COURT 824 NORTH MARKET STREET	
	TO E. RODRIQUEZ ON 08/07/01 INV.#15241 DATED	
	08/13/01	
08/26/01	DOCUMENT DELIVERY - VENDOR: PARCELS INC. FROM	16.00
	U.S. BANKRUPTCY COURT 824 MARKET ST. TO C.	
	HUENEKE 1633 ON 08/07/01 INV. #3309 DATED	
	08/26/01	
11/30/01	FEDEX AIRBILL: 418583704409	10.29
	SENDER: A. FOLEY	
	TO: CHRISTOPHER WARD, ESQ.	
	COMPANY: THE BAYARD FIRM	
	ADDRESS: 222 DELAWARE AVENUE	
	CITY: WILMINGTON DE 198990000	
	INVOICE #: 668363859 DATED: 11/30/2001	

Dictaphone Corporation Creditors' Committee
FILE NUMBER: 06271001
INVOICE NO.: *****

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01/28/02 FEDEX AIRBILL: 418583712360 SENDER: A. FOLEY 11.45
TO: MS. JO-ANN HAMILTON COMPANY: DICTAPONE
CORPORATION ADDRESS: 3191 BROADBRIDGE AVENUE
CITY: STRATFORD CT 066140000 INVOICE #:
668363928 DATED: 01/28/2002

SUBTOTAL: 181.71

TELEPHONE

08/28/01 TELEPHONE - VENDOR: AT&T CONFERENCE CALL FOR R. 239.07
CASHER ON 07/13/01 INV.# 082801/0948 001 INV.
DATED 08/28/01

SUBTOTAL: 239.07

TELEPHONE

07/04/01 TELEPHONE PHONECALL .13
07/15/01 TELEPHONE PHONECALL 1.45
07/26/01 TELEPHONE PHONECALL 2.37
08/02/01 TELEPHONE PHONECALL .26
08/05/01 TELEPHONE PHONECALL 3.16
08/08/01 TELEPHONE .79

SUBTOTAL: 8.16

FACSIMILE TRANSMISSION

08/07/01 FACSIMILE TRANSMISSION 73.91

SUBTOTAL: 73.91

TOTAL 5186.77

EXHIBIT D
Time Records

KASOWITZ, BENSON, TORRES & FRIEDMAN LLP
1633 BROADWAY
NEW YORK, NEW YORK 10019-6799

Federal I.D. # 13-3720397

APRIL 30, 2002

06271001
Dictaphone Corporation Creditors' Committee
Fraudulent Transfer Analysis

DATE	ATTORNEY OR ASSISTANT	HOURS
05/08/01	RICHARD F. CASHER T/cs to M. Weber, G. Petrick re engagement of KBTF (.2) and t/c w/M. Weber re same (.2).	.40
05/10/01	RICHARD F. CASHER Review e-mail from M. Weber re scope of KBTF engagement, related analysis re propriety of proposed retention under section 327(e) and draft reply to M. Weber (.4); review further e-mail from M. Weber (.1); t/c w/M. Weber re retention of KBTF (.2); attention to retention application information (.2).	.90
05/16/01	RICHARD F. CASHER Review draft retention papers re KBTF, draft related e-mail and fax communications to M. Weber.	1.90
05/18/01	RICHARD F. CASHER Attention to application papers re KBTF, draft letter to S. Yoder re same and review related e-mails from M. Weber, S. Yoder.	.30
05/23/01	RICHARD F. CASHER Preliminary review of indenture and guarantees (.2); debrief DMF regarding telephone conference with Indenture Trust counsel (.1).	.30
05/24/01	RICHARD F. CASHER Review two guaranty investments and indenture and drafts related e-mail to M. Weber (.4); transaction documents, review reply and related telephone conference to I. Goldman, counsel to indenture trustee (.6).	1.00

05/30/01	RICHARD F. CASHER T/c w/I. Goldman re background and draft related e-mail to DMF (.5); related conf. w/DMF (.2); t/c to I. Goldman (.1).	.80
06/01/01	DAVID M. FRIEDMAN Call w/client re background of case (.4); document review (.9).	1.30
06/04/01	RICHARD F. CASHER Review background materials, amended and restated loan agreement, purchase offer, public filing.	1.40
06/05/01	DAVID M. FRIEDMAN Document review (1.2); o/c Casher re background of case and KBT&F retention (.7); t/c clients re loan agreement (1.3).	3.20
06/05/01	RICHARD F. CASHER Review Dictaphone public filings, guaranties, loan docs. and prepare chronology of key events.	3.80
06/06/01	DAVID M. FRIEDMAN Calls w/client re loan facility (1.4); continue due diligence (1.0).	2.40
06/06/01	RICHARD F. CASHER Review Dictaphone's public filings, prepare chronology of significant events re limited guaranty and related legal analysis re potential fraudulent transfer.	2.20
06/06/01	CRAIG HUENEKE Online research of SEC filings and other public docs.	2.10
06/07/01	RICHARD F. CASHER Review L&H revolving credit agreement and revise chronology of key events.	.80
06/08/01	DAVID M. FRIEDMAN Calls w/Committee members (1.1) and continue due diligence (1.1).	2.20
06/08/01	RICHARD F. CASHER Legal analysis re Dictaphone limited guaranty (.3); t/c w/I. Goldman re limited guaranty issues. (.3).	.60

06/11/01	DAVID M. FRIEDMAN Calls w/client re limited guaranty.	1.40
06/11/01	RICHARD F. CASHER Prep. for conf. call w/C.C. and participation in call (1.8); review L&H committee objection to Dictaphone committee retention of KBTF (.1).	1.90
06/14/01	RICHARD F. CASHER Telephone call to Mr. Weber regarding status of retention of KBTF.	.20
06/26/01	DAVID M. FRIEDMAN Calls w/client re validity of guaranty (.7); document review (.9).	1.60
06/29/01	DAVID M. FRIEDMAN Continued document review.	1.30
07/02/01	RICHARD F. CASHER Review emails re 7/3/01 meeting with banks and bondholders (.1); preparation for meeting (.3).	.40
07/03/01	RICHARD F. CASHER Preparation for and participation in joint meeting of L&H and Dictaphone committees (2.7); Legal analysis re issues affecting validity of Dictaphone Guaranty (.3); related conference with A. Foley re background and legal research .8); draft e-mail to counsel for debtors and banks re documents needed for analysis of guaranty and related review of certain transaction documents (1.3); telephone conference A. Brilliant (.2).	5.30
07/03/01	ATHENA F. FOLEY Review memo re limited guarantee and SEC filings.	2.00
07/05/01	RICHARD F. CASHER Draft e-mails to A. Brilliant and review replies (.2); review documents received from Dictaphone counsel and Banks' counsel (1.8); legal analysis of potential fraudulent transfer (.8)(.3); review e-mail from Dictaphone counsel (.1).	3.20
07/05/01	ATHENA F. FOLEY Research re issuance of guaranty as fraudulent conveyance under 548 (1.5) and 544 (2.5).	4.00

07/06/01	RICHARD F. CASHER	3.90
	Review docs. produced by DIPs and Banks (.6): review certain pertinent cases re fraudulent transfers (.7); legal analysis re fraudulent transfer issue, including analysis re § 548 issues (2.3); t/c w/G. Petrick and draft related e-mail to DMF (.3).	
07/06/01	RICHARD F. CASHER	.30
	Conf. w/AFF re legal research.	
07/06/01	ROBERT M. NOVICK	.30
	Conf. w. Foley re fraudulent conveyance claims.	
07/06/01	ATHENA F. FOLEY	2.00
	Research re issuance of guaranty as fraudulent conveyance under section 548.	
07/07/01	ATHENA F. FOLEY	4.00
	Research re guaranty as fraudulent conveyance under bankruptcy code draft memo re same.	
07/08/01	RICHARD F. CASHER	.30
	Review e-mail from I. Goldman re guaranty analysis and draft related e-mail to AFF.	
07/09/01	RICHARD F. CASHER	5.80
	Legal analysis re fraudulent transfer issues, including confs. w/AFF and review of legal authorities (3.3); t/c w/B. Zirinsky, G. Petrick, M. Weber, I. Goldman re guaranty issues (1.5); t/c w/B. Zirinsky (.2); prep. for 7/10/01 mtg. of Dictaphone and L&H committees (.8).	
07/09/01	ATHENA F. FOLEY	9.00
	Research re guaranty as fraudulent conveyance (7.0); brief D. Casher re same (.5); attend conference call re same (1.5).	
07/10/01	RICHARD F. CASHER	5.50
	T/c w/A. Brown re fraudulent transfer issues (.3); prep. for and participation in 7/10/01 joint meeting of L&H and Dictaphone committees (5.0); instructions to AFF re continued legal research (.2).	
07/10/01	ATHENA F. FOLEY	8.20
	Research re guaranty as fraudulent conveyance, effect of 548(c) savings clause.	

07/11/01	RICHARD F. CASHER Draft e-mails to DMF and R. Brilliant (.3); analysis re considerations affecting interview of J. Skrzypczak and draft related e-mails to A. Brilliant (.4).	.70
07/11/01	ATHENA F. FOLEY Review hot docs in preparation for conf. call w/CEO (2.4) and draft memo of questions re same (.6).	3.00
07/12/01	ATHENA F. FOLEY Research state fraudulent conveyance law re guaranty and incorporate into memo (7.6); met w/D Casher re same (.4).	8.00
07/13/01	RICHARD F. CASHER Prep. for telephone interview of J. Skrzypczak and conduct interview of J. Skrzypczak (7.7); debrief AFF re legal research re guaranty (.3).	8.00
07/13/01	ATHENA F. FOLEY Prepare for and participate in teleconference interview of Joe Skrzypczak.	3.00
07/13/01	LANA Z. RAFAEL Research for 10K and other public filings agreement and plan of merger for Dictaphone Corp.	1.30
07/16/01	RICHARD F. CASHER Review L&H 1999 10-K and agreement and plan of merger re Dictaphone L&H merger (.9); two t/cs w/I. Goldman (.4); review notes re Skrzypczak interview (.2).	1.50
07/17/01	ATHENA F. FOLEY Research re avoidability of fraudulent conveyances (1.2); draft memo summarizing Friday's interview w/CFO (1.0); review status of case w/D. Casher (.5).	2.70
07/18/01	RICHARD F. CASHER Review draft memo of law re voidability of guaranty and draft memo of interview of J. Skrzypczak and draft related e-mail to AFF (1.0); related t/c w/AFF (.2).	1.20

07/18/01	ATHENA F. FOLEY	7.60
	Edit memo re availability of Dictaphone's guaranty and incorporate D. Casher's changes (2.4); research re enforceability of guaranty as contract w/out consideration (3.8); edit memo re Friday's interview w/CFO (1.4).	
07/18/01	LANA Z. RAFAEL	.50
	Research re company's public filings.	
07/19/01	RICHARD F. CASHER	6.60
	Review, revise draft memo of law and cases re guaranty validity (3.0); related t/cs w/AFF re same (.4); legal analysis re guaranty issues (3.2).	
07/19/01	ATHENA F. FOLEY	5.50
	Research enforceability of guaranty as contract and committee's standing (3.5); edit memo re fraudulent conveyances (1.5); discuss status w/D. Casher (.5).	
07/20/01	RICHARD F. CASHER	2.00
	Review pertinent caselaw, legal analysis re fraudulent transfer issues, review draft memo re fraudulent transfer (1.5) and related t/c w/AFF (.2); draft e-mail to G. Petrick, B. Zirinsky (.3).	
07/20/01	ATHENA F. FOLEY	1.90
	Research re state law re fraudulent conveyances (1.7); review w/D. Casher (.2).	
07/23/01	ATHENA F. FOLEY	4.40
	Research re preferences (2.5), incorporate same into memo (1.9).	
07/24/01	RICHARD F. CASHER	.70
	T/c w/I. Goldman re transaction docs. and related review of docs. (.2); t/c w/I. Goldman (.4); t/cs to B. Zirinsky, G. Petrick (.1).	
07/24/01	ATHENA F. FOLEY	2.50
	Edit fraudulent conveyance memo.	
07/25/01	RICHARD F. CASHER	.80
	Review State Street Rule 2004 motion papers (.2); t/c w/G. Petrick re status and Rule 2004 discovery (.2); instructions to AFF re prep. of Rule 2004 motion papers and related analysis of content of motion papers (.4).	

07/25/01	ATHENA F. FOLEY Edit fraudulent conveyance memo (1.5); meet w/D. Casher re same and 2004 issues (.3).	1.80
07/26/01	RICHARD F. CASHER Revise draft memo re voidability of Dictaphone guaranty.	2.60
07/26/01	ATHENA F. FOLEY Draft 2004 motion.	2.30
07/27/01	RICHARD F. CASHER Revise draft memo re voidability of Dictaphone guaranty.	1.50
07/30/01	ATHENA F. FOLEY Draft 2004 motion (3.00); case research re same (1.7); t/c w/co-counsel re notice of appearance (.1); draft same (.2).	5.00
08/01/01	RICHARD F. CASHER Review, revise draft Rule 2004 motion papers (2.5) and related instructions to AFF re follow through w/local counsel and State Street counsel (.4).	2.90
08/01/01	ATHENA F. FOLEY Research obtaining discovery ex parte (1.0); draft document requests (4.4); factual research re lenders (.8) directors and officers (.8); research subpoena forms (.7); t/cs w/Jennifer Adamy at Shipman re status of discovery to indenture trustee (.4).	8.10
08/02/01	RICHARD F. CASHER Revise draft Rule 2004 motion papers (.6); related instructions to AFF re local rule certification, conf. w/banks' counsel, revisions to papers (.3); debrief AFF re t/c w/bank counsel re 2004 motion (.1).	1.00
08/02/01	ATHENA F. FOLEY Draft 2004 motion and subpoena/doc request exhibits (7.4); research re ability to obtain ex parte relief (2.2).	9.60
08/03/01	RICHARD F. CASHER Revise draft 2004 papers (1.2); instructions to AFF re call w/banks' counsel and participation in call w/banks' counsel (T. Zink, T. Butler)	2.30

re committee's rule 2004 motion (.6); revisions of 2004 papers and instructions to AFF re follow through re transmittal of draft papers to banks' counsel (.4); t/cs to J. Adams and I. Goldman (.1).

08/03/01	ATHENA F. FOLEY Arrange discovery conference call (.3); conf. call w/D. Casher, Tom Butler, Ted Fink re discovery issues (1.2); t/c w/D. Casher re same (.2).	1.70
08/06/01	RICHARD F. CASHER T/c w/J. Adams re State Street's 2004 discovery and draft related e-mail to AFF re same (.3); attention to L&H motion to extend exclusivity (.1).	.40
08/07/01	RICHARD F. CASHER Instructions to AFF re prep. of local rule certification re rule 2004 motion.	.10
08/07/01	ATHENA F. FOLEY Edit 2004 motion (.8); edit subpoenas (.8) and document requests (.7).	2.30
08/08/01	RICHARD F. CASHER Review DIP exclusivity motion (.3); revise draft local rule certification and instructions to AFF re follow through (.4); t/c w/G. Petrick re status and potential settlement w/banks and related instructions to AFF re rule 2004 papers (.2); debrief AFF re telephone conf. w/State Street counsel re 2004 discovery (.1).	1.00
08/08/01	ATHENA F. FOLEY T/cs w/counsel to Bank Group (.1); State Street (.2) re status of case and discovery requests; t/cs w/D. Casher re same (.2); incorporate his edits into 2004 motion (.3); draft notice of appearance (.4); t/c w/Del. counsel re filing process (.2) arrange for filing and service of same (.3); research certifications of counsel in connection w/2004 motion (.3); draft same (.7) review 2004 motion and exhibits w/D. Casher (.2) circulate 2004 papers to J. Adamy (.2).	3.10
08/09/01	RICHARD F. CASHER Draft e-mail to G. Petrick, B. Zirinsky re analysis.	.20

08/13/01	CRAIG HUENEKE Retrieve notice of appearance from file.	.10
08/16/01	RICHARD F. CASHER Draft e-mails to B. Zirinsky, I. Goldman re case status, rule 2004 motion.	.20
08/17/01	RICHARD F. CASHER Review e-mails from I. Goldman re term sheet re plan (.1); review Dictaphone motion re exit facility fees (.1).	.20
08/21/01	CRAIG HUENEKE Review docket report and obtain recent filings to update file.	1.60
08/27/01	RICHARD F. CASHER Review notice re filing of joint disclosure statement and draft e-mail to A. Foley re fee application.	.20
08/27/01	CRAIG HUENEKE Online retrieval of case documents relating to disclosure statement.	.80
08/30/01	RICHARD F. CASHER Review Notice of Disclosure Statement filing, hearing.	.10
08/30/01	CRAIG HUENEKE Online retrieval of Plan and Disclosure statement and related pleadings.	.30
09/04/01	RICHARD F. CASHER Attention to disclosure statement and plan.	.20
09/04/01	ATHENA F. FOLEY Review disclosure statement for issues re payment of professionals' fees.	.80
09/10/01	CRAIG HUENEKE Online research for SEC filings.	1.40
09/19/01	EVELYN RODRIGUEZ Review docket and update case files w/new pleadings.	1.50
09/24/01	EVELYN RODRIGUEZ Draft file labels and assemble file folders for case pleadings.	1.00

09/26/01	EVELYN RODRIGUEZ Organize files for duplication and review by attorneys.	1.00
09/27/01	CRAIG HUENEKE Online research for latest case documents from the electronic docket report and monitor same.	.50
10/01/01	CRAIG HUENEKE Review and sort case documents for filing.	2.00
10/02/01	ATHENA F. FOLEY Review plan, disclosure statement, interim compensation orders for procedures for compensation (2.5); brief D. Casher re same (.2).	2.70
10/08/01	ATHENA F. FOLEY T/cs debtors' counsel re form of fee application.	.20
11/01/01	ATHENA F. FOLEY Draft fee application.	1.00
11/06/01	ATHENA F. FOLEY Draft fee application (3.5); t/c C. Ward re same (.2); meet w/D. Casher re same (.1); and Lisa Jicha re timesheets (.2).	4.00
11/06/01	ATHENA F. FOLEY T/c C. Ward @Bayard re schedule of hearings on fee applications (.1) review docket (.1) draft final fee app. (2.0).	2.20
11/12/01	ATHENA F. FOLEY Draft May fee application and edit timesheets re same.	.50
11/20/01	ATHENA F. FOLEY Revise drafts of monthly fee applications.	2.60
11/21/01	RICHARD F. CASHER Review, revise draft monthly fee applications for May - September 2001.	1.30
11/21/01	ATHENA F. FOLEY Revise monthly fee applications (.5); meet w/D. Casher re same (.1); t/c w/C. Ward in Delaware re same (.1).	.70

11/26/01	RICHARD F. CASHER Conf. w/A. Foley re revisions to be made to monthly fee applications.	.30
11/30/01	ATHENA F. FOLEY Revise fee applications in accordance w/D. Casher's comments (1.3); assemble timesheets and send to Delaware counsel (.4); t/c w/C. Ward re same (.1).	1.80
12/03/01	RICHARD F. CASHER Revise draft monthly fee applications for May 2001 thru September 2001 and related conf. w/AFF.	.70
12/03/01	ATHENA F. FOLEY Edit fee applications and arrange for filing w/C. Ward.	.50
12/04/01	ATHENA F. FOLEY Revise monthly fee applications (1.0); send to C. Ward for filing (.1); t/cs w/C. Ward re procedure for payment (.2); review docket re scheduling issues (.2).	1.50
12/05/01	ATHENA F. FOLEY T/c w/C. Ward re fee applications.	.10
01/04/02	ATHENA F. FOLEY Assemble certificates of no objection, draft 1st interim request for compensation.	.40
01/07/02	ATHENA F. FOLEY Draft interim fee application (.6); t/c C. Ward re same (.1); meet w/D. Casher re billing (.1); review compensation procedure orders (.2).	1.00
01/08/02	ATHENA F. FOLEY Draft 2nd interim fee application (.9); t/c w/C. Ward re same (.1) and confer w/D. Casher re same (.1).	1.10
01/29/02	RICHARD F. CASHER Attention to 1/31/02 fee application hearing and final fee application and related instructions to AFF.	.20
01/31/02	ATHENA F. FOLEY Prepare for and participate in court hearing by telephone; brief D. Casher re same.	.60

02/06/02	ATHENA F. FOLEY T/cs Nancy Hunt and Greg Werkheiser re status of May 2000 fee application.	.20
02/08/02	ATHENA F. FOLEY T/cs Nancy Hunt and debtor's Delaware counsel re fees (.2); review proposed omnibus order re same (.2); t/c C. Ivy re same (.1).	.50
02/13/02	RICHARD F. CASHER Attention to proposed fee order and instructions to AFF re follow through.	.20
02/13/02	ATHENA F. FOLEY T/cs w/N. Hunt re outstanding fee applications.	.20
02/25/02	ATHENA F. FOLEY Review incoming pleadings.	.60
03/11/02	ATHENA F. FOLEY Review incoming pleadings from last week (re lease rejections, revised plan).	2.30
03/26/02	ATHENA F. FOLEY Review disclosure statement, confirmation order and related docs re payment of fees.	.30
03/26/02	CRAIG HUENEKE Recall document from achieve for AFF review.	.70
	TOTAL HOURS	234.30

Dictaphone Corporation Creditors' Committee
FILE NUMBER: 06271001
INVOICE NO.: *****

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	HOURS	AMOUNT
PARTNER		
RICHARD F. CASHER	78.30	39,186.00
DAVID M. FRIEDMAN	13.40	7,973.00
ASSOCIATE		
ATHENA F. FOLEY	127.50	38,826.00
ROBERT M. NOVICK	0.30	99.00
PARALEGAL		
DAVID J. GOODSON	0.00	.00
CRAIG HUENEKE	9.50	1,029.00
LANA Z. RAFAEL	1.80	171.00
EVELYN RODRIGUEZ	3.50	367.50
MANAGING CLERK		
FERMIN FIGUEROA, JR	0.00	.00
PAUL KEITH	0.00	.00
TOTAL FEES		\$ 87,651.50
LOCAL TRANSPORTATION		21.40
BUSINESS MEALS		109.64
AUTOMATED RESEARCH		3,836.42
DOCUMENT REPRODUCTION		716.46
DOCUMENT DELIVERY		181.71
TELEPHONE		247.23
FACSIMILE TRANSMISSION		73.91
TOTAL COSTS		\$ 5,186.77
TOTAL FEES AND COSTS		\$ 92,838.27