

**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. 00-04398 (JHW)**
:
: **(Jointly Administered)**
:

**AMENDED FINAL FEE APPLICATION OF
STUART, MAUE, MITCHELL & JAMES, LTD., FEE AUDITOR,
FOR ALLOWANCE OF COMPENSATION FOR SERVICES RENDERED
AND REIMBURSEMENT OF EXPENSES
FOR THE PERIOD FROM APRIL 16, 2001 THROUGH FEBRUARY 4, 2004**

This Amended Final Fee Application (“Amended Final Fee Application”) is filed by Stuart, Maue, Mitchell & James, Ltd. (“Stuart Maue”) requesting compensation for services rendered and reimbursement of expenses as Fee Auditor for the period from April 16, 2001 through February 4, 2004 (the “Application Period”).

1. On November 29, 2000, Lernout & Hauspie Speech Products N.V. and its affiliated debtors and debtors-in-possession, L&H Holdings USA, Inc., and Dictaphone Corporation filed voluntary petitions in this Court under the provisions of Chapter 11 of Title 11 of the United States Bankruptcy Code and the cases were jointly administered. Dictaphone Corporation emerged from Chapter 11 on March 28, 2002, and L&H Holdings USA, Inc. emerged on September 23, 2002.

2. On April 26, 2001, the Court entered the Order Appointing Fee Auditor and Directing Related Procedures and Standards Concerning the Interim Payment of Compensation and Consideration of Fee Applications (“Fee Auditor Order”), *nunc pro tunc* as of April 16, 2001.

3. Stuart Maue is a legal auditing and bill review firm located in St. Louis, Missouri. Stuart Maue specializes in the review and auditing of fees and expenses filed in Chapter 11 bankruptcies and the legal fees and expenses resulting from complex litigation, national class actions, and multi-district litigation.

4. Stuart Maue filed its original Final Fee Application on February 4, 2004, and inadvertently failed to include a request for approval of compensation for services rendered and reimbursement of expenses for the period from January 1, 2004 through February 4, 2004.

5. By this Amended Final Fee Application, Stuart Maue seeks final approval of compensation for services rendered and reimbursement of expenses incurred during the period from January 1, 2004 through February 4, 2004, in the respective amounts of \$12,022.00 and \$226.51. During this period, Stuart Maue continued to review and analyze the fee applications of the following Case Professionals:

| Firm | Period | Fees Requested | Expenses Requested | Total Requested |
|-----------------------------------|-------------------------|-----------------------|---------------------------|------------------------|
| Morris Nichols Arsht & Tunnel | April 1 - July 31, 2003 | \$ 61,956.50 | \$14,895.83 | \$ 76,852.33 |
| Akin, Gump, Strauss, Hauer & Feld | April 1 - July 31, 2003 | 394,472.00 | 29,683.84 | 424,155.84 |
| | TOTAL | \$456,428.50 | \$44,579.67 | \$501,008.17 |

6. Stuart Maue prepared written reports of its review and analysis of the fee applications of these case professionals and provided those reports to the Court, the United States Trustee, and the Case Professionals.

7. A detailed chronological itemization of the services rendered by Stuart Maue during the period from January 1, 2004 through February 4, 2004 is attached as Exhibit A.

8. Stuart Maue seeks reimbursement for its actual and necessary costs and expenses incurred during the period from January 1, 2004 through February 4, 2004 in the amount of \$226.51. Stuart Maue charges \$0.15 per page for photocopies and charges the

actual cost for reasonable and necessary overnight delivery. A schedule of expenses with detailed descriptions is attached and incorporated as EXHIBIT B.

9. Stuart Maue submits this Amended Final Fee Application pursuant to §§330 and 331 of the Bankruptcy Code, the Federal Rules of Bankruptcy Procedure, and the Second Amended Administrative Order, Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals (the “Compensation Order”) entered on July 17, 2001, and Del. Bank. L.R. 2016-2.

10. Based upon the Court’s review of the Interim Fee Applications filed by Stuart Maue in these cases, it is familiar with the services performed by Stuart Maue. Reference is made to the First through Twentieth Interim Fee Applications of Stuart Maue for Compensation for Services Rendered and Reimbursement of Expenses as Fee Auditor to the Court (collectively, the “Interim Fee Applications”) previously filed with the Court, which are deemed incorporated by reference as if set forth in full. Attached as Exhibit C are copies of Local Form 101 and Local Form 102 prepared with respect to each of the previously filed Interim Fee Applications. Full copies of the Interim Fee Applications are available upon request of the undersigned.

11. The Stuart Maue personnel having primary responsibility for reviewing and analyzing the fees and expenses of the case professionals consists of legal audit managers, legal auditors, and data entry personnel. The personnel who reviewed the fee and expenses of the case professionals were identified in each of Stuart Maue’s Interim Fee Applications and are displayed in Exhibit C.

12. Stuart Maue submits that the services rendered to the Court and the bankruptcy estate during the Application Period were actual and necessary, that the compensation sought is reasonable and in accordance with the standards of 11 U.S.C. §330 and the expenses for which reimbursement is sought were actual and necessary.

13. Stuart Maue seeks this Court's final approval for fees in the amount of \$1,178,623.00 for services rendered and reimbursement of expenses in the amount of \$48,865.09 during the Application Period.

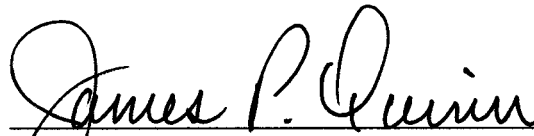
14. As required by the Compensation Order, a copy of this Amended Final Fee Application has been served upon the Debtor's counsel, counsel to the Official Committee of the Unsecured Creditors, the Office of the United States Trustee, and to the Notice Parties.

15. No agreement or understanding exists between Stuart Maue and any other entity for the sharing of compensation received or to be received for services rendered in or in connection with these cases.

WHEREFORE, Stuart Maue respectfully requests the Court to approve this Amended Final Fee Application for services rendered and reimbursement of expenses for the Application Period; and for such other and further relief as the Court deems proper and just.

Dated: February 11, 2004

STUART, MAUE, MITCHELL & JAMES, LTD.



James P. Quinn,
Executive Vice President, Chief Operating Officer
3840 McKelvey Road
St. Louis, Missouri 63044
(314) 291-3030
(314) 291-6546 Facsimile
Fee Auditor