

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

- - - - - X
:
In re: : Chapter 11
:
POLAROID CORPORATION, : Case No. 01-10864 (PJW)
 :
 et al., : Jointly Administered
 :
 Debtors. :
 : Obj. Due: 9/17/03 @ 4:00 p.m.
 :
- - - - - X

NOTICE OF FILING OF MONTHLY APPLICATION FOR
ALLOWANCE OF COMPENSATION AND REIMBURSEMENT OF
EXPENSES OF BINGHAM McCUTCHEN LLP AS INTERNATIONAL
COUNSEL TO THE DEBTORS FOR THE PERIOD FROM
APRIL 1, 2002 THROUGH DECEMBER 31, 2002

PLEASE TAKE NOTICE that on August 28, 2003,
the above-captioned debtors and debtors-in-possession
(the "Debtors") filed the attached **Monthly Application**
for Allowance of Compensation and Reimbursement of Ex-
penses of Bingham McCutchen LLP as International Counsel
to the Debtors for the Period from April 1, 2002 through
December 31, 2002 (the "Application").

PLEASE TAKE FURTHER NOTICE that objections, if
any, to the Application or the relief requested therein
must be made in writing, filed with the United States
Bankruptcy Court for the District of Delaware (the

"Bankruptcy Court"), 824 Market Street, Wilmington, Delaware 19801, and served so as to be received by: (i) the undersigned counsel to the Debtors; (ii) counsel for the Debtors' prepetition lenders, Davis, Polk & Wardwell, 450 Lexington Avenue, New York, New York 10017 (Attn: Marshall Huebner, Esq.); (iii) counsel for the Debtors' postpetition lenders, Morgan, Lewis & Brockius, 101 Park Avenue, New York, NY 10178 (Attn: Robert Scheibe, Esq.); (iv) counsel to the Committee, Young Conaway Stargatt & Taylor LLP, The Brandywine Building, 17th Floor, 1000 West Street, P.O. Box 391, Wilmington, DE 19899 (Attn: Brendan Linehan Shannon, Esq.) and Akin, Gump, Strauss, Hauer & Feld, L.L.P., 590 Madison Avenue, New York, NY 10022 (Attn: Fred Hodara, Esq.); (v) Bingham McCutchen LLP, One State Street, Hartford, CT 06103 (Attn: Evan D. Flaschen, Esq. and Anthony J. Smits, Esq.); and (vi) the Office of the United States Trustee, J. Caleb Boggs Federal Office Building, 844 King Street, Suite 2313, Wilmington, DE 19801 (Attn: Mark S. Kenney, Esq.) (collectively, the "Notice Parties") no later than **4:00 p.m. Eastern time on September 17, 2003.**

PLEASE TAKE FURTHER NOTICE that if no objections to the Application are timely filed and served in accordance with the above procedures, an order may be entered granting the relief requested in the Application without further notice or a hearing. If an objection is properly filed and served in accordance with the above procedures, a hearing to consider the Application will be held before the Honorable Peter J. Walsh in the United States Bankruptcy Court, 824 Market Street, Wilmington, Delaware 19801 on a date and at a time to be determined. Only those objections made in writing and timely filed with the Bankruptcy Court and received by the Notice Parties will be considered by the Bankruptcy Court at such hearing.

IF YOU FAIL TO RESPOND IN ACCORDANCE WITH THIS
NOTICE, THE COURT MAY GRANT THE RELIEF REQUESTED IN THE
APPLICATION WITHOUT FURTHER NOTICE OR HEARING.

Dated: Wilmington, Delaware
August 28, 2003



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- and -

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Attorneys for Debtors and
Debtors-in-Possession

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re: :
: Chapter 11
POLAROID CORPORATION, et al., :
: Case No. 01-10864 (PJW)
: :
Debtors. : Jointly Administered
: :
: Hrg. Date: TBD
: Obj. Due: 9/22/03 at 4:00 p.m.

**MONTHLY APPLICATION FOR ALLOWANCE OF COMPENSATION
AND REIMBURSEMENT OF EXPENSES OF BINGHAM McCUTCHEN LLP
AS INTERNATIONAL COUNSEL TO THE DEBTORS FOR
THE PERIOD FROM APRIL 1, 2002 THROUGH DECEMBER 31, 2002**

Name of Applicant: BINGHAM McCUTCHEN LLP,
Successor by merger to Bingham Dana LLP
And McCutchen, Doyle, Brown & Enersen

Authorized to Provide Professional Services to: Debtors

Date of Retention: November 5, 2001

Period for which Compensation and Reimbursement is sought: 4/1/02 through 12/31/02

Total Amount of Compensation sought as actual, reasonable and necessary for applicable period: \$40,065.50

Total Amount of Expense Reimbursement sought as actual, reasonable and necessary for applicable period: \$ 1,333.48

Total Amount of Compensation Paid as actual, reasonable and necessary for applicable period: \$ 0.00

Total Amount of Expense Reimbursement Paid as actual, reasonable and necessary for applicable period: \$ 0.00

This is a "monthly" application.

PRIOR APPLICATIONS:

Filing Date; Docket No.	Period Covered	Total Fees Requested	Total Expenses Requested	Fees Paid	Expenses Paid
02/19/02; #632	10/12/01 – 12/31/01	\$58,146.00	\$1,932.36	\$11,683.20	0.00
03/11/02; #704	01/01/02 – 01/31/02	20,218.50	146.22	20,218.50	146.22
04/05/02; #831	02/01/02 – 02/28/02	23,160.50	355.84	23,160.50	355.84
05/03/02; #948	03/01/02 – 03/31/02	17,839.50	851.26	17,839.50	851.26

Bingham holds a retainer in the amount of \$133,244.94 (the “**Prepetition Retainer**”) paid to it by the Debtors prior to the Petition Date in connection with Bingham’s service as international counsel. Bingham intends to apply a portion of the Prepetition Retainer towards (i) approved amounts with respect to the within Application and (ii) payment of the unpaid balance (\$46,786.80) of fees and expenses previously approved pursuant to this Court’s Order Granting Payment of Fees and Expenses Requested in Interim Fee Application Requests dated September 27, 2002.

ATTACHMENT B TO FEE APPLICATION

[See attached Exhibit B - Summary of Timekeepers]

COMPENSATION BY PROJECT CATEGORY

Project Category	Total Hours	Total Fees
Case Administration	23.6	\$ 2,862.00
Fee/Employment Applications	16.1	3,061.00
General Review of Pleadings	5.1	1,785.00
International Planning	85.2	28,822.50
Netherlands	0.7	245.00
Australia	9.4	3,290.00
TOTAL	140.1	\$40,065.50

EXPENSE SUMMARY

Expense Category	Total Expenses
Electronic Research	\$20.58
Fax	50.00
Meals	12.65
Overnight/Express Delivery	22.68
Photocopy	706.20
Telephone Charges	521.37
Total	\$1,333.48

Dated: Hartford, Connecticut
August **27**, 2003

BINGHAM McCUTCHEN LLP



Evan D. Flaschen (ct10660)
Anthony J. Smits (ct19901)
One State Street
Hartford, CT 06103
(860) 240-2700

INTERNATIONAL COUNSEL TO DEBTORS

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

In re:	:	Chapter 11
POLAROID CORPORATION, <u>et al.</u> ,	:	Case No. 01-10864 (PJW)
Debtors.	:	Jointly Administered
	:	Hrg. Date: TBD
	:	Obj. Due: 9/22/03 at 4:00 p.m.

**APPLICATION FOR ALLOWANCE OF COMPENSATION
AND REIMBURSEMENT OF EXPENSES OF BINGHAM McCUTCHEN LLP
AS INTERNATIONAL COUNSEL TO THE DEBTORS FOR
THE PERIOD FROM APRIL 1, 2002 THROUGH DECEMBER 31, 2002**

**TO THE HONORABLE PETER J. WALSH
UNITED STATES BANKRUPTCY JUDGE:**

Bingham McCutchen LLP, successor by merger to Bingham Dana LLP and McCutchen, Doyle, Brown & Enersen (“**Bingham**”)^{1/}, hereby submits this application (the “**Application**”) for allowance of compensation for professional services rendered and reimbursement of expenses incurred as international counsel to the Debtors in the within Chapter 11 cases (the “**Chapter 11 Cases**”). In support of its Application, Bingham respectfully represents as follows:

INTRODUCTION

1. By this Application, pursuant to Sections 330 and 331 of the United States

^{1/}Bingham Dana LLP and McCutchen, Doyle, Brown & Enersen merged on July 1, 2002 to become Bingham McCutchen LLP.

Bankruptcy Code, 11 U.S.C. § 101, et seq. (as amended, the “**Bankruptcy Code**”) and Rule 2016 of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”), Bingham requests (i) allowance of compensation in the amount of \$40,065.50 (the “**Fees**”) and payment of \$32,052.40 (representing 80% of requested Fees) for professional services rendered by Bingham on behalf of the Debtors from April 1, 2002 through December 31, 2002 (the “**Application Period**”), and (ii) reimbursement of actual and necessary expenses incurred by Bingham during the Application Period in connection with the rendition of such professional services in the amount of \$1,333.48 (the “**Expenses**”).^{2/}

2. Attorneys at Bingham expended 102.7 hours on the within Chapter 11 Cases during the Application Period, while legal assistants expended 37.4 hours, producing an aggregate lodestar rate (excluding legal assistants) of \$342.82 per hour.

PROCEDURES

3. Bingham has complied with (i) the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330, dated January 30, 1996 (the “**U.S. Trustee’s Guidelines**”), (ii) Local Rule 2016-2 of the Local Rules of Bankruptcy Procedure for the United States Bankruptcy Court for the District of Delaware, (iii) this Court’s “Order Pursuant to 11 U.S.C. §§ 105(a) and 331 Establishing Procedures for Interim Compensation and Reimbursement of Expenses of

^{2/}Bingham holds a retainer in the amount of \$133,244.94 (the “**Prepetition Retainer**”) paid to it by the Debtors prior to the Petition Date in connection with Bingham’s service as international counsel. Bingham intends to apply a portion of the Prepetition Retainer towards (i) approved amounts with respect to the within Application and (ii) payment of the unpaid balance (\$46,786.80) of fees and expenses previously approved pursuant to this Court’s Order Granting Payment of Fees and Expenses Requested in Interim Fee Application Requests dated September 27, 2002.

Professionals” dated November 5, 2001 (the “**Administrative Order**”); and (iv) this Court’s Order Appointing Fee Auditor and Directing Related Procedures Concerning the Payment of Compensation and Consideration of Fee Applications (the “**Fee Auditor Order**”).

4. Pursuant to the terms of the Administrative Order, if no objection is filed to a Monthly Application within twenty (20) days of the date of filing of that application, then the Debtors are authorized to pay such professional eighty percent (80%) of the fees and one hundred percent (100%) of the expenses set forth in the applicable Monthly Application.

5. Every three months (3) months beginning with the three-month period ending in December 2001, this Court will then make a determination, after hearing, if the remaining twenty percent (20%) of fees sought in the preceding three (3) months will be paid.

BACKGROUND

6. This Court has jurisdiction over this Application pursuant to 28 U.S.C. §§ 157 and 1334. Venue of the Chapter 11 Cases and proceedings relating to the Application is proper in this district pursuant to 28 U.S.C. §§ 1408 and 1409.

7. On October 12, 2001 (the “**Petition Date**”), Polaroid Corporation and certain of its subsidiaries and affiliates, which are also debtors and debtors-in-possession in the above-captioned cases (collectively, the “**Debtors**”), filed with this Court their respective voluntary petitions for relief under Chapter 11 of the Bankruptcy Code.

8. Pursuant to Sections 1107 and 1108 of the Bankruptcy Code, the Debtors are continuing to operate their businesses and manage their property and assets as debtors-in-possession.

9. On October 24, 2001, the United States Trustee appointed an official committee

of unsecured creditors (the “**Committee**”). On January 15, 2002, an official committee of retirees (the “**Retiree Committee**”) was appointed.

10. No trustee has been appointed in the Debtors’ Chapter 11 cases.

RETENTION OF BINGHAM

11. Pursuant to an order of the United States Bankruptcy Court for the District of Delaware dated November 5, 2001, Bingham was retained as international counsel to the Debtors as of the Petition Date (the “**Retention Order**”).

12. The Fees and Expenses for which Bingham requests an allowance of compensation and reimbursement of expenses relate to the Application Period, and were rendered in connection with the Chapter 11 Cases and in the discharge of Bingham’s professional responsibilities as international counsel to the Debtors. Bingham respectfully submits that the services rendered by it during the Application Period were at the request of the Debtors, and in all respects have been reasonable, necessary and beneficial to the Debtors.

13. Bingham maintains written records of the time expended by attorneys, law clerks and legal assistants. Those time records are maintained contemporaneously with the rendering of services by each of Bingham’s attorneys, law clerks and legal assistants in the ordinary course of business.

14. Such records, copies of which are annexed hereto as Exhibit A, set forth in detail the services rendered on behalf of the Debtors, the dates upon which such services were rendered, the nature of the services, the time spent, and the identity of the attorney, law clerk or legal assistant who performed such services. A schedule setting forth (a) the number of hours expended by the individual attorneys, law clerks and legal assistants, (b) the year each attorney

was licensed to practice, (c) the position of each attorney, law clerk or legal assistant within Bingham, (d) the practice group in which each respective attorney or legal assistant practices, (e) the standard hourly rate which Bingham charges for the same or similar services of each attorney, law clerk or legal assistant in matters not related to the within Chapter 11 Cases, and (f) the total Fees attributable to services rendered by each attorney, law clerk or legal assistant is annexed hereto as Exhibit B.

15. Bingham also maintains records of all actual and necessary out-of-pocket expenses incurred in connection with the rendering of professional services. A schedule of the categories of expenses and amounts for which reimbursement is sought, made from records maintained in the ordinary course of business, is annexed hereto as Exhibit C, together with the computer backup for such expenses.

SUMMARY OF SERVICES RENDERED

16. The services rendered by Bingham during the Application Period have been divided into several categories in accordance with the U.S. Trustee's Guidelines, each of which is described in more detail below and with reference to the detailed time entries annexed hereto as Exhibit A:

Case Administration

17. The time expended by Bingham in this category related primarily to administrative planning, file maintenance and miscellaneous communications of a general, administrative nature.

18. A summary of the individuals providing services in this category during the Application Period and the fees requested in this category is incorporated in Exhibit A attached

hereto.

Fee/Employment Applications

19. The services performed by Bingham in this category relate to preparation of Bingham's first interim application and several monthly statements, as well as compliance with project billing requirements.

20. A summary of the individuals providing services in this category during the Application Period and the fees requested in this category is incorporated in Exhibit A attached hereto.

General Review of Pleadings

21. The services performed by Bingham in this category relate primarily to the review and consideration of the pleadings filed in the Debtors' Chapter 11 Cases.

22. A summary of the individuals providing services in this category during the Application Period and the fees requested in this category is incorporated in Exhibit A attached hereto.

International Planning

23. The services performed by Bingham in this category relate primarily to (i) review and analysis of foreign laws for bankruptcy purposes and (ii) strategic advice to the Debtors and their professionals on matters concerning various foreign operations. In particular, these services included:

- a. Developing a global restructuring strategy;
- b. Participating on conference calls with Debtors' management and professionals;

- c. Contacting and liaising with local counsel in various foreign jurisdictions to obtain advice regarding local bankruptcy laws and strategic options;
- d. Providing ongoing advice to the Debtors and their domestic professionals on foreign insolvency law issues on an as needed basis; and
- e. Reviewing and analyzing Brazilian antitrust filing issues.

24. A summary of the individuals providing services in this category during the Application Period and the fees requested in this category is incorporated in Exhibit A attached hereto.

Foreign Operations

25. In addition to the services provided by Bingham to the Debtors and their professionals of a general nature relating to the foreign subsidiaries as described above, Bingham also provided substantial services on behalf of the Debtors with respect to various individual foreign operations during the Application Period. These services have been broken down as follows:

The Netherlands

26. The services performed by Bingham in this category relate to the analysis of the intercompany obligations, employee severance and pension issues and advice relating to pledged assets of Dutch subsidiaries. In addition, Bingham has provided strategic advice and liaised with Dutch counsel regarding Dutch issues.

27. A summary of the individuals providing services in this category during the Application Period and the fees requested in this category is incorporated in Exhibit A attached hereto.

Australia

28. The services performed by Bingham in this category relate to the analysis and advice relating to the employee pension fund of the Debtors' Australian subsidiary.

29. A summary of the individuals providing services in this category during the Application Period and the fees requested in this category is incorporated in Exhibit A attached hereto.

IDENTIFICATION OF TIMEKEEPERS

30. Identification information concerning professionals and paraprofessionals working on the within Chapter 11 Cases during the Application Period was supplied in the prior interim fee application. Identification information concerning professionals and paraprofessionals working on the within case for the first time during the Application Period is listed below:

31. William E. Kelly is a partner of Bingham practicing in the area of financial restructuring. He received his B.A. degree in 1969 and his J.D. in 1972 both from Columbia University. Mr. Kelly was admitted to the New York bar in 1973 and the Connecticut bar in 1974.

32. Go Hashimoto is an associate of Bingham practicing in the area of structured finance. He received his LL.B degree from the University of Tokyo in 1989, his LL.M degree from the University of Pennsylvania in 1992, his J.D. and M.I.A. degrees from Columbia University in 1996 and 1997, respectively. Mr. Hashimoto was admitted to the New York bar in 1996.

33. Mary L. Weil is an associate of Bingham practicing in the area of financial

restructuring. She received her undergraduate degree from the University of Connecticut in 1991 and her J.D. degree from the University of Connecticut in 2001. Ms. Weil was admitted to the Connecticut bar in 2001.

34. Marlene C. Febeo, a 1964 graduate of Boston University and a 1965 graduate of Teachers College, Columbia University, is a real estate paralegal at Bingham.

AMOUNT REQUESTED AS ALLOWANCE

35. Bingham deems the fair and reasonable value of its services for the Application Period to be \$40,065.50. For purposes of this Application, Bingham has computed the Fees on the basis of its regular hourly rates applicable to the performance of legal services unrelated to the Chapter 11 Cases. Bingham's average hourly billing rate, or "lodestar" rate (excluding legal assistants), during the Application Period was \$342.82 per hour.

36. During the Application Period, Bingham's standard hourly billing rates ranged from \$175 to \$700 per hour for attorneys working on this matter, and from \$120 to \$145 per hour for legal assistants working on this matter. Bingham has made every effort to have services for the Debtors performed by qualified attorneys charging the lowest hourly rates consistent with the level of service and efficiency required.

37. Bingham reserves the right to seek additional compensation relating to services rendered and expenses incurred during and subsequent to the Application Period in subsequent fee applications.

38. In accordance with Federal Rule of Bankruptcy Procedure 2016, Bankruptcy Code Section 504 and the U.S. Trustee's Guidelines, no payments, (other than those approved by the Bankruptcy Court) have heretofore been made or promised to Bingham for services rendered

or to be rendered in any capacity whatsoever in connection with the Chapter 11 Cases. As stated in the Retention Order, certain attorneys of Bingham have, prior to and after the Petition Date, rendered services to the Debtors as ordinary course professionals in matters unrelated to the Chapter 11 Cases. Bingham has sought and received compensation for such services in accordance with the Court's Order Granting Motion To Authorize Employment of Professionals Utilized in the Ordinary Course of Business dated November 5, 2001, governing compensation of professionals in the ordinary course. No agreement or understanding exists between Bingham and any other person or entity for a division of compensation or reimbursement received or to be received herein or in connection with the Chapter 11 Cases.

39. Bingham has disbursed and/or incurred the Expenses as expenses incurred in the ordinary course of rendering professional services during the Application Period. Such expenses were necessary and reasonable in scope and amount and do not include a charge for profit. Accordingly, Bingham hereby requests reimbursement with respect to the Expenses in the amount of \$1,333.48.

40. In accordance with the U.S. Trustee's Guidelines, a copy of this Application has been provided to the Debtors for approval.

41. Certain of the disbursements for which Bingham seeks reimbursement are described below:

- a. Photocopying - charged by Bingham at \$.20 per page, which amount has been reduced to \$.15 per page in accordance with the U.S. Trustee's Guidelines; expedited copies of court documents were billed by third party vendors where indicated;

- b. Telecommunications - long distance calls are billed at actual cost to Bingham and are included in the entry for telephone charges on Exhibit C. Bingham does not charge for the first page of outgoing facsimiles; subsequent pages are charged at \$1.50 per page, which amount has been reduced to \$1.00 per page in accordance with the U.S. Trustee's Guidelines. There is no charge for incoming facsimiles; and
- c. Meals - Bingham charges only for working meals and for meals in respect of meetings with third parties, which meals are charged at cost.

CERTIFICATE OF COMPLIANCE AND WAIVER

42. The undersigned has reviewed the requirements of Local Rule 2016-2 of the United States Bankruptcy Court for the District of Delaware and certifies to the best of his information, knowledge and belief that this Application substantially complies with Local Rule 2016-2. To the extent that the Application does not comply in all respects with the requirements of Local Rule 2016-2, Bingham believes such deviations are not material and respectfully requests that any such requirement be waived.

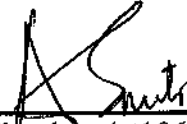
CONCLUSION

WHEREFORE, Bingham respectfully requests (a) approval and payment of \$32,052.40, representing eighty percent (80%) of the Fees incurred during the Application Period, (b) reimbursement of the Expenses in the amount of \$1,333.48; and (c) such other and further relief as is just and proper.^{3/}

^{3/}Bingham intends to apply a portion of the Prepetition Retainer toward the approved amounts.

Dated: Hartford, Connecticut
August 27, 2003

BINGHAM McCUTCHEN LLP



Evan D. Flaschen (ct10660)
Anthony J. Smits (ct19901)
One State Street
Hartford, CT 06103
(860) 240-2700

INTERNATIONAL COUNSEL TO
THE DEBTORS

EXHIBIT A

Polaroid Corporation, et al.
Chapter 11 Case No. 01-10864 (PJW) (Jointly Administered)

Fees for the Period April 1, 2002 through December 31, 2002

Matter	Description	Total
01	Case Administration	\$2,862.00
02	Fee/Employment Applications	\$3,061.00
14	General Review of Pleadings	\$1,785.00
18	International Planning	\$28,822.50
22	Netherlands	\$245.00
26	Australia	\$3,290.00
		<hr/> <u>\$40,065.50</u>

Bingham McCutchen LLP

EXHIBIT B

Polaroid Corporation, et al.
Chapter 11 Case No. 01-10864 (PJW) (Jointly Administered)

Fees for the Period April 1, 2002 through December 31, 2002

SUMMARY OF TIMEKEEPERS

Timekeeper Name	Position	Yr Admitted	Expertise	Hourly Rate	Hours Billed	Total
Boelitz, Anna M.	Associate	1997	300	\$350.00	88.0	\$30,800.00
Flaschen, Evan D.	Partner	1982	300	\$700.00	1.5	\$1,050.00
Hashimoto, Go	Associate	1996	300	\$355.00	1.0	\$355.00
Kelly, William E.	Partner	1973	300	\$500.00	0.5	\$250.00
Smits, Anthony J.	Partner	1994	300	\$450.00	2.5	\$1,125.00
Urizar, Oscar	Associate	1996	300	\$350.00	0.1	\$35.00
Weil, Mary L.	Associate	2001	300	\$175.00	9.1	\$1,592.50
TOTAL FOR ATTORNEYS					102.7	\$35,207.50
BLENDED RATE				\$342.82		
Febeo, Marlene C.	Paralegal	n/a	300	\$140.00	1.0	\$140.00
Gary*, Stephanie Y.	Other	n/a	300	\$120.00	22.4	\$2,688.00
Miller, Linda J.	Paralegal	n/a	300	\$145.00	14.0	\$2,030.00
TOTAL FOR NON-ATTORNEYS					37.4	\$4,858.00

Bingham McCutchen LLP

Polaroid Corporation, et al.
Chapter 11 Case No. 01-10864 (PJW) (Jointly Administered)

Fees for the Period April 1, 2002 through December 31, 2002

SUMMARY OF TIMEKEEPERS

Timekeeper Name	Position	Yr Admitted	Expertise	Hourly Rate	Hours Billed	Total
Grand Total					140.1	\$40,065.50

Legend:

001 Library Research Staff
100 Corporate
300 Finance
500 Litigation
860 Bingham Strategic Advisors, LLC

Bingham McCutchen LLP