

THIS AFFIDAVIT [Docket # 914] WAS NOT  
INCLUDED IN EXHIBIT 3. OF PETITIONER'S MOTION TO  
ASSIST & HELP THE COURT ON MARCH 27, 2008

UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF RHODE ISLAND

In Re:

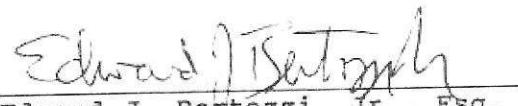
Cumberland Investment  
Corporation

C.A. No. 90-0514

AFFIDAVIT OF ATTORNEY FOR TRUSTEE AND EXAMINER

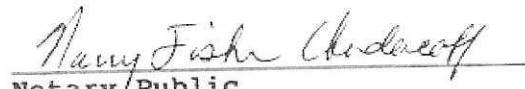
I, Edward J. Bertozzi, Jr., being duly sworn, make this affidavit:

1. I am the duly appointed attorney for John F. Cullen, Chapter 11 Trustee, and Michael Weingarten, Examiner.
2. Attached hereto are Edwards & Angell's bills for services, which I have marked to show services made necessary by Harold Chorney's actions.
3. I estimate that the marked amounts total \$20,905.00.

  
Edward J. Bertozzi, Jr., Esq.  
Edwards & Angell  
2700 Hospital Trust Tower  
Providence, RI 02903  
(401)274-9200

STATE OF RHODE ISLAND  
COUNTY OF PROVIDENCE

Subscribed and sworn to before me on this 1<sup>st</sup> day of October, 1991.

  
Nancy Fish Mandeloff  
Notary Public

## EDWARDS &amp; ANGELL

EXHIBIT 3

...sellers at Law

1700 Hospital Trust Tower  
Providence, RI 02903  
(401) 274-9200

Fed. ID# 05-0135015

John F. Cullen  
Cullen & Resnick  
Historic Navy Yard  
Shipway Place C-3

June 30, 1992

## For Professional Services Rendered

28488/88634

Cumberland Investment Corp.

|                      |   |      |
|----------------------|---|------|
| 09/03/91 E. BERTOZZI | Conference with Cullen,<br>Silverstein on settlement<br>proposals.  | .25  |
| 09/05/91 E. BERTOZZI | Conference with Silverstein,<br>McQueen, Cullen, Weingarten on<br>settlement with Eastland.   | 1.50 |
| 09/06/91 E. BERTOZZI | Negotiate with Smith on coin<br>purchase; conference with<br>Resnick; letter on sale to<br>Smith; conference with<br>redemption coin claimant.                          | 1.00 |
| 09/12/91 E. BERTOZZI | Conference with McGowan on<br>settlement, claims by trustee;<br>conference with Baverstam on<br>buyer.  | .50  |
| 09/17/91 E. BERTOZZI | Conference with Silverstein,<br>Weingarten, Cullen; hearing at<br>Bankruptcy Court on sanctions;<br>conference with Smith,<br>attorney Moloney on escrow for<br>bidder. | 4.00 |
| 09/19/91 E. BERTOZZI | Conference with Weingarten on<br>affidavit; conference with<br>Cullen on affidavit.   | .25  |
| 09/20/91 E. BERTOZZI | Conference with attorney<br>Moloney on deposit; letters to<br>Weingarten, Wieck on Mid<br>America; conference with<br>Wieck.  | .50  |
| 09/24/91 E. BERTOZZI | Obtain inventory list, letter<br>to Moloney.  | .25  |
| 09/25/91 E. BERTOZZI | Letters to Baverstam, Moloney<br>on inventory, sale; review<br>inventory  | .50  |

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|----------------------|--|------|
| 09/26/91 E. BERTOZZI | Conference with Garrett of Mid America on inventory, send list; review memo on Chorney, conference with Serreze.   | .50  |
| 09/30/91 E. BERTOZZI | Work on affidavit; conference with Cullen, conference with creditors.  | 1.00 |
| 10/08/91 E. BERTOZZI | Conference with Serreze on Oster motion to withdraw.   | .25  |
| 10/11/91 E. BERTOZZI | Conference with Weingarten, review Wieck motion on Mid America sale.   | .25  |
| 10/15/91 E. BERTOZZI | Conference with Weingarten, Resnick, Wieck, on Peoples sale; conference, letter to Wieck; conference with creditor on redemption coins.  | 1.00 |
| 10/16/91 E. BERTOZZI | Letter to Wieck on Mid America proceeds, calls to Wieck; conference with Serreze on hearing before J. Pettine.   | .50  |
| 10/17/91 E. BERTOZZI | Conference with Wieck on Peoples proceeds settlement.  | .25  |
| 10/18/91 E. BERTOZZI | Conference with Serreze, prepare for, attend hearing before Judge Pettine at which Chorney appeals denied; attention to information from Moloney on coin sale; memo to Cullen, Weingarten. | 3.00 |
| 10/21/91 E. BERTOZZI | Conference with Wieck on Peoples order; review Serreze letter to Pettine.  | .25  |
| 10/22/91 E. BERTOZZI | Conference with Baverstam on sale of coins.  | .25  |
| 10/24/91 E. BERTOZZI | conference with Serreze, Cullen on settlement, reach global settlement.  | .50  |
| 10/28/91 E. BERTOZZI | Conference with Serreze on settlement.   | .25  |
| 10/30/91 E. BERTOZZI | Review Serreze letter, send memo to parties on settlement with Eastland Bank.  | .25  |
| 11/01/91 E. BERTOZZI | Conference with prospective buyer Fares; letter to Baverstam.  | .50  |
| 11/04/91 E. BERTOZZI | Conference with McQueen, Resnick, Serreze, Baverstam, Laroche on arrangements for inspection of coins.   | 1.00 |
| 11/06/91 E. BERTOZZI | Conference with McGowan.   | .25  |

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|----------------------|--|------|
| 11/12/91 E. BERTOZZI | Conference with Cullen on Chorney motions; conference with Serreze; draft objection; review settlement agreement, draft revision, letter to Cullen et al.  | 1.00 |
| 11/14/91 E. BERTOZZI | Conference with Serreze, Lynch on appeals.   | .50  |
| 11/19/91 E. BERTOZZI | Conference with Resnick, letter to Serreze on settlement agreement.  | .50  |
| 11/20/91 E. BERTOZZI | Prepare for, participate in telephone conference with Judge Pettine, Hal Chorney and other attorneys on appeals; conference with Serreze on appeals, settlement agreement; letter to Cullen on appeals; conference with Smith on appraisal.  | 1.00 |
| 11/21/91 E. BERTOZZI | Hearing at Bankruptcy Court on Oster withdrawal, Chorney appraisal; conference with Chorney, obtain representation for appraisal, arrange for viewing by Chorney appraisers; letter to Chorney; negotiate with Chorney on mail, letter to Cullen, conference with Wieck on Mid America coin auction. | 2.00 |
| 11/22/91 E. BERTOZZI | Conference with Chorney, Serreze, on appraisal agreement; letter to Cullen on settlement agreement.  | .50  |
| 11/22/91 S. KUMINS   | Research requirements for application for acceptance of settlement agreement   | .50  |
| 11/25/91 S. KUMINS   | Draft motion to compromise claim against the estate, motion to limit notice  | 2.00 |
| 11/26/91 E. BERTOZZI | Conference with McQueen, letter to Chorney on appraisal, conference with Resnick, review and revise motion on settlement agreement.  | .50  |
| 11/27/91 S. KUMINS   | Revise motion to authorize compromise and limit notice   | 1.25 |
| 11/29/91 E. BERTOZZI | Conference with Hagopian, draft modification to order on redemption coins.   | .25  |

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|----------------------|--|------|
| 12/04/91 E. BERTOZZI | Conference with Geremia; revise order; letter to court regarding Eastland settlement; conferences with trustee; letter to Mr. Chorney regarding mail                               | .50  |
| 12/05/91 E. BERTOZZI | Attention to Chorney production notices, subpoenas; conferences with trustee personnel; research, draft objection and memorandum; conference with Posner; conference with creditor | 1.50 |
| 12/06/91 E. BERTOZZI | Conference with McQueen regarding FBI review of coins; attention to McGowan objection; conference with Cullen regarding Chorney notices  | 1.00 |
| 12/09/91 E. BERTOZZI | Conference with Weingarten; letter to McGowan regarding Eastland settlement; attention to Chorney objection  | 1.00 |
| 12/10/91 E. BERTOZZI | Attention to pleadings' regarding appeals; letter to Serreze   | .50  |
| 12/11/91 S. KUMINS   | Prepared letter to L. Geremia regarding redemption coin owners   | .38  |
| 12/11/91 E. BERTOZZI | Call from redemption coin claimant; Conference with Serreze, McQueen on settlement; review and sign supplemental memo to Judge Pettine on appeals; prepare for hearing.            | 1.00 |
| 12/12/91 E. BERTOZZI | Conference with Chorney, Bankruptcy Court on Cullen hospitalization, continuance.  | .25  |
| 12/16/91 S. KUMINS   | Reviewed redemption coin claimants' proofs of claim; letter to L. Geremia regarding redemption coin claimants  | 2.63 |
| 12/16/91 E. BERTOZZI | Conference with Chorney, Cullen, Posner, Bankruptcy Court clerk on hearing re Chorney motions; analyze redemption coin issues.   | 1.00 |
| 12/17/91 E. BERTOZZI | Review Chorney motion on appeals, conference with Serreze on response; conference with McGowan on Eastland settlement.   | .50  |

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|                      |   |      |
|----------------------|---|------|
| 12/18/91 S. KUMINS   | Study law regarding consignments and security interests   | 2.50 |
| 12/18/91 E. BERTOZZI | Conference with Chorney, conference with Cullen, letter to Chorney on subpoenas; attention to consignment issues; review and sign joint objection on appeals! | 1.00 |
| 12/19/91 S. KUMINS   | Review and analyze law regarding consignments, security interests   | .63  |
| 12/19/91 E. BERTOZZI | Conference with prospective coin buyer, letter to buyer with inventory.   | .25  |
| 12/20/91 E. BERTOZZI | Attention to Court decision, review motion and objection; conference with Serreze and McGowan on new motion.  | 1.00 |
| 12/20/91 S. KUMINS   | Letter to L. Geremia regarding redemption coins   | .63  |
| 12/23/91 E. BERTOZZI | Conference with Posner on hearing, conference with Weingarten on sale of coins.   | .50  |
| 12/23/91 S. KUMINS   | Review and analyze law regarding consignments, security interests; letter to L. Geremia regarding redemption coins  | 1.00 |
| 12/24/91 E. BERTOZZI | Conference with Court clerk, Posner, letter to Chorney on hearing; conference with Serreze, attention to complaint, memo to Eastland re: claim.               | 1.00 |
| 12/26/91 E. BERTOZZI | Conference McGowan on Eastland settlement, redemption coins; conference with S. M. Levin on redemption coin issues  | 1.00 |
| 12/30/91 E. BERTOZZI | Conference with Resnick; revise settlement letter to Geremia; accept service of Chorney subpoenas; conference and letter to creditor Glynn                    | 1.00 |
| 01/02/92 E. BERTOZZI | Research on standards for compromise; conference with Serreze on settlement; conference with Posner; letter to Chorney on hearing                             | 1.00 |
| 01/03/92 E. BERTOZZI | Conference with Posner on hearing   | .25  |
| 01/06/92 E. BERTOZZI | Attention to Chorney objection, prepare for hearing   | .50  |

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|                      |  |      |
|----------------------|--|------|
| 01/07/92 E. BERTOZZI | Conference with Gomes of Internal Revenue Service on tax returns   | .25  |
| 01/08/92 E. BERTOZZI | Prepare for hearing; meetings with Cullen, Posner; negotiation with Chorney; defend trustee at hearing on Chorney motions                        | 3.00 |
| 01/10/92 E. BERTOZZI | Work on Chorney orders   | .50  |
| 01/14/92 E. BERTOZZI | Conference with Ianarelli, American Rare Coin, on sale of coins.   | .25  |
| 01/15/92 E. BERTOZZI | Conference with creditor on claim.   | .25  |
| 01/17/92 E. BERTOZZI | Conference with FBI  | .25  |
| 01/21/92 E. BERTOZZI | Conference with Baverstam on sale of coins; call attorney Moloney of Mid America.  | 1.00 |
| 01/22/92 E. BERTOZZI | Attention to inventory list, conference with Moloney on Mid America auction; memo to Cullen et al on sale.                                       | .50  |
| 01/23/92 E. BERTOZZI | Work on Chorney orders.  | .50  |
| 01/24/92 E. BERTOZZI | Complete draft of order, fax to Chorney.   | .25  |
| 01/27/92 S. KUMINS   | Strategized regarding revision of motion to approve settlement   | .38  |
| 01/27/92 E. BERTOZZI | Conference with McQueen, Geremia on redemption coins, grading; attention to motion to compromise.  | .50  |
| 01/28/92 S. KUMINS   | Revised motion to compromise claim against estate  | 2.38 |
| 01/28/92 E. BERTOZZI | Letters to creditors; draft order on Chorney contacts, memo to Chorney, Cullen, Posner.  | .50  |
| 01/29/92 E. BERTOZZI | Conference with Weingarten on sales of assets; attention to materials from Mid America, Moloney on sales; conference with Serreze on settlement. | 1.00 |
| 01/30/92 S. KUMINS   | Revised motion to compromise claim   | .38  |
| 01/31/92 S. KUMINS   | Letter to Hal Chorney; revised motion to compromise; research law regarding identifiability of goods   | 2.38 |
| 01/31/92 E. BERTOZZI | Conference with Serreze on settlement; attention to Mid America materials, letter to Weingarten; review Hagopian                                 | 2.00 |

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|          |  |      |
|----------|--|------|
|          | letter on redemption coin settlement, review letter to Chorney; review and revise motion to compromise.  |      |
| 02/03/92 | E. BERTOZZI  | .25  |
| 02/03/92 | S. KUMINS  | 2.13 |
| 02/04/92 | S. KUMINS  | .38  |
| 02/04/92 | E. BERTOZZI  | .50  |
| 02/05/92 | E. BERTOZZI  | 1.00 |
|          | Conferences with Serreze, Geremia on motion to settle; conference with Litman, attorney for the creditor   |      |
|          | Review redemption coin issues, Chorney's refusal to testify; methods of getting information; review and revise settlement motion, Serreze comments |      |
| 02/06/92 | S. KUMINS  | 1.13 |
| 02/07/92 | E. BERTOZZI  | .50  |
| 02/07/92 | S. KUMINS  | 2.63 |
| 02/10/92 | S. KUMINS  | .38  |
| 02/10/92 | E. BERTOZZI  | .25  |
| 02/11/92 | A. Corcoran  | 1.75 |
| 02/11/92 | E. BERTOZZI  | .25  |
| 02/12/92 | E. BERTOZZI  | .75  |
| 02/13/92 | E. BERTOZZI  | 1.00 |
|          | Conference with Cullen on Chorney litigation; conference with Weingarten on sale, conference with Posner on Chorney orders.                        |      |
| 02/18/92 | E. BERTOZZI  | 1.00 |
| 02/21/92 | E. BERTOZZI  | .25  |
| 02/27/92 | E. BERTOZZI  | 1.50 |
|          | Review creditor letter; conference with Serreze on creditor, settlement, appeals; review   |      |

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and revise settlement agreement, conference, letter to McGowan; review Chorney orders, draft letter to clerk Court, revise order and letter to Chorney.

|                      |   |      |
|----------------------|---|------|
| 02/28/92 E. BERTOZZI | Research, letter to Serreze on Chorney appeals.   | .75  |
| 02/28/92 S. KUMINS   | Analyzed actions to be taken in redemption coin matter  | .25  |
| 03/02/92 E. BERTOZZI | Review auction agreement with Mid America.  | .25  |
| 03/03/92 S. KUMINS   | Research law regarding subpoena of deposition witnesses   | .50  |
| 03/03/92 E. BERTOZZI | Conference with Weingarten on auction agreement; attention to Chorney letter, draft response.   | .50  |
| 03/04/92 E. BERTOZZI | Conference with Serreze on settlement agreement; attention to Chorney letter and order, draft letter to Bankruptcy Court; meeting with Geremia on settlement with Eastland and redemption coin claimants. | 1.00 |
| 03/04/92 S. KUMINS   | Strategized regarding Chorney deposition  | .25  |
| 03/05/92 S. KUMINS   | Research law regarding consignments - substantial engagement  | .38  |
| 03/06/92 E. BERTOZZI | Review motion for reference by ESB; conference with Weingarten, revise Auction Agreement, letter to Moloney; conference with creditor Hersey; organize, redemption coin review.                           | 1.00 |
| 03/06/92 S. KUMINS   | Research law regarding "substantial engagement" in consignment business; telephone call to Peter Furness regarding Chorney  | 2.75 |
| 03/09/92 S. KUMINS   | Telephone call to Mark Hagopian   | .25  |
| 03/09/92 E. BERTOZZI | Review Hagopian objection to settlement, analyze alternatives.  | .25  |
| 03/10/92 C. GIRON    | Go to Bankruptcy court and begin listing claimants by name, address and bearer number; identify amount and proof  | 3.25 |

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|                      |  |      |
|----------------------|--|------|
| 03/10/92 S. KUMINS   | Reviewed proofs of claim   | 1.38 |
| 03/11/92 E. BERTOZZI | Conference with McGowan on<br>Eastland settlement, attention<br>to legal authorities.  | .50  |
| 03/11/92 S. KUMINS   | Analyzed depositions for<br>admissions regarding<br>redemption coins   | 4.50 |
| 03/11/92 C. GIRON    | Go to Bankruptcy Court;<br>continue to list claimant<br>information  | 2.00 |
| 03/13/92 E. BERTOZZI | Conference with Moloney,<br>Weingarten on auction;<br>attention to redemption coin<br>review issues.   | .75  |
| 03/16/92 S. KUMINS   | Telephone call to Sy Posner<br>regarding redemption coins  | .25  |
| 03/16/92 C. GIRON    | Go to Bankruptcy Court;<br>continue listing claimant<br>information  | 3.00 |
| 03/16/92 V. FRANCIS  | To Bankruptcy Court to review<br>file and ascertain creditors<br>and amounts claimed,<br>conference with C. Giron re<br>same                                 | 2.50 |
| 03/17/92 E. BERTOZZI | Letter to Moloney on auction;<br>review redemption coin issues   | .50  |
| 03/17/92 S. KUMINS   | Telephone call from S. Posner;<br>strategized regarding<br>redemption coin issue   | .25  |
| 03/18/92 E. BERTOZZI | Attention to Moloney letter;<br>conference with Weingarten on<br>auction terms; revise auction<br>agreement; letter to Moloney;<br>conference with Baverstam | 1.00 |
| 03/18/92 S. KUMINS   | Revised settlement agreement;<br>letter to S. Serreze and M.<br>McGowan  | 1.50 |
| 03/19/92 E. BERTOZZI | Conference with Moloney on<br>auction agreement  | .25  |
| 03/19/92 V. FRANCIS  | To Bankruptcy Court to obtain<br>names and addresses of<br>claimants and claim amounts   | 2.00 |
| 03/19/92 C. GIRON    | Bankruptcy Court to list<br>claimant information   | 2.00 |
| 03/20/92 E. BERTOZZI | Conference with Moloney on<br>auction agreement  | .25  |
| 03/23/92 E. BERTOZZI | Attention to file; conference<br>with McGowan on settlement<br>agreement   | .25  |
| 04/03/92 E. BERTOZZI | Conference with McGowan,<br>attention to McGowan letter;<br>letter to Serreze on   | .50  |

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|                      |  |      |
|----------------------|--|------|
|                      | settlement; attention to Moloney letter; letter to Cullen, Weingarten, McGowan, Serreze on auction.  |      |
| 04/08/92 E. BERTOZZI | Conference with Sheryl Serreze on settlement.  | .25  |
| 04/09/92 E. BERTOZZI | Conference with McGowan, Moloney on sale of coins.   | .25  |
| 04/14/92 E. BERTOZZI | Conference with Silverstein, Serreze on settlement, coin sale.   | .50  |
| 04/30/92 E. BERTOZZI | Conference with Weingarten, Moloney on coin sale.  | .25  |
| 05/07/92 E. BERTOZZI | Conference with attorney Farris, Serreze, Posner, Moloney on coin inspection, sale; letter to Cullen, Weingarten.  | 1.00 |
| 05/11/92 E. BERTOZZI | Attention to complaint and TRO motion by Chorney; conference with Chorney, Cullen, Sereze on complaint. Letter to Posner; analyze response to complaint. | 1.00 |
| 05/12/92 E. BERTOZZI | Research, prepare for TRO hearing; conference with Farris, prospective coin buyer.   | .50  |
| 05/12/92 S. KUMINS   | Research law regarding district court/bankruptcy court jurisdiction; prepared response to Chorney complaint and motion.                                  | 2.13 |
| 05/13/92 E. BERTOZZI | Review motion to dismiss, objection to TRO; prepare for hearing before Judge Boyle.  | 1.00 |
| 05/13/92 S. KUMINS   | Drafted motion to dismiss, objection to TRO motion; filed pleadings.   | 1.75 |
| 05/14/92 E. BERTOZZI | Prepare for, attend hearing before Judge Boyle on Chorney complaint and motion for TRO; obtain favorable decision.                                       | 1.50 |
| 05/20/92 E. BERTOZZI | Conference with Posner; conference with Serreze, letter to McGowan on settlement; accept service from constable of Chorney suit.                         | .75  |
| 05/20/92 S. KUMINS   | Determined appropriate response to Chorney complaint.  | .25  |
| 05/21/92 S. KUMINS   | Letter to Chorney regarding motion to dismiss.   |      |

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|                      |  |             |
|----------------------|--|-------------|
| 06/10/92 E. BERTOZZI | Review Judge Pettine's decision.   | .25         |
| 06/11/92 E. BERTOZZI | Conference with Serreze on Pettine decision, sanctions, pre-trial conference of Votolato.                | .25         |
| 06/17/92 E. BERTOZZI | Prepare for, conference with Judge Votolato on Chorney.  | .50         |
| 06/18/92 E. BERTOZZI | Meeting with Silverstein, Serreze and conference with Judge Votolato on contempt motion against Chorney. | 1.00        |
|                      | Total Hours  | 131.33      |
|                      | Total for Services   | \$20,380.00 |

#### Disbursements

|  |        |
|--|--------|
| 02/28/91 Outside Contract Delivery-Providence/EJB USBC                       | 1.00   |
| 09/10/91 Outside Contract Delivery-Providence/EJB USBC                       | 1.00   |
| 10/02/91 Outside Contract Delivery-Providence/EJB USBC                       | 1.00   |
| 11/13/91 Outside Contract Delivery-Providence/EJB USBC                       | 1.00   |
| 11/15/91 Outside Contract Delivery-Providence/EJB 380<br>Westminster St.     | 1.00   |
| 11/22/91 Outside Contract Delivery-Providence/EJB 1500<br>Fleet Center HAS&C | 1.00   |
| 11/27/91 Outside Contract Delivery-Providence/EJB 380<br>Westminster St.     | 1.00   |
| 12/05/91 Outside Contract Delivery-Providence/EJB 380<br>Westminster St.     | 2.00   |
| 12/06/91 Outside Contract Delivery-Providence/EJB 380<br>Westminster St.     | 1.00   |
| 01/23/92 Overnight Express-Providence/EJB                                    | 15.00  |
| 02/12/92 Outside Contract Delivery-Providence/EJB 380<br>Westminster St.     | 1.00   |
| 02/14/92 Outside Contract Delivery-Providence/AC Kennedy<br>Plaza            | 7.00   |
| 03/05/92 Outside Contract Delivery-Providence/EJB 380<br>Westminster St.     | 1.00   |
| 05/14/92 Petty Cash-Providence Travel to Boston to<br>review documents-CMG   | 28.00  |
| 05/26/92 Petty Cash-Providence Travel round trip to<br>Boston office-CMG     | 29.12  |
| Xerox-Providence   | 635.26 |
| Long distance telephone and fax  | 511.09 |

|                      |             |
|----------------------|-------------|
| Disbursements Total  | \$1,237.47  |
| Total This Statement | \$21,617.47 |

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EDWARDS & ANGELL

Attorneys at Law

2700 Hospital Trust Tower  
Providence, RI 02903  
(401) 274-9200

Fed. ID# 05-0135015

Cambridge Meridan Group  
50 Church Street  
Cambridge, MA 02138

May 31, 1992

For Professional Services Rendered

27177/86363

Cumberland Investment Corp.

|                      |  |            |
|----------------------|--|------------|
| 05/02/91 E. BERTOZZI | Meetings with Weingarten,<br>Oster, attend Bankruptcy Court<br>hearing on Weingarten fee<br>application.               | 3.00       |
| 05/07/91 E. BERTOZZI | Conference with Weingarten,<br>hearing at Bankruptcy Court on<br>examiner fee application and<br>objections discovery. | 2.00       |
|                      | Total Hours  | 5.00       |
|                      | Total for Services   | \$1,050.00 |

Disbursements

|  |            |
|--|------------|
| 10/17/91 Outside Contract Delivery-Providence/AJCo<br>Bankruptcy Court | 1.00       |
| 10/17/91 Outside Contract Delivery-Providence/AJC 380<br>Westminster   | 15.00      |
| <br>   |            |
| Xerox-Providence<br>Long distance telephone & fax                      | 32.53      |
|  | 8.83       |
| <br>   |            |
| Disbursements Total  | \$57.36    |
| Total This Statement   | \$1,107.36 |

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## EDWARDS &amp; ANGELL

Sellers at Law

John F. Cullen  
 Cullen & Resnick  
 Historic Navy Yard  
 Shipway Place C-3  
 Boston, MA 02129

2700 Hospital Trust Tower  
 Providence, RI 02903  
 (401) 374-9200

Fed. ID# 09-0135015

For Professional Services Rendered

August 31, 1992

28488/88634

Cumberland Investment Corp.

|                      |   |      |
|----------------------|---|------|
| 07/06/92 E. BERTOZZI | Conference with Serreze, review Bankruptcy Court decision on Chorney; review Chorney appeals to First Circuit.                            | .50  |
| 07/07/92 S. KUMINS   | Drafted objection to Aubin's application for order for rent payment   | 1.38 |
| 07/07/92 E. BERTOZZI | Research on consignment, redemption coins.  | 1.00 |
| 07/08/92 S. KUMINS   | Revised objection to Aubin application; prepared for filing   | .88  |
| 07/08/92 E. BERTOZZI | Conference with Serreze on first circuit appeal, consider remedies.   | .50  |
| 07/10/92 E. BERTOZZI | Attention to materials from Chorney, letter to Cullen.  | .25  |
| 07/13/92 E. BERTOZZI | Review and execute documents relating to Chorney appeals, conference with Roberto.  | 1.00 |
| 07/14/92 E. BERTOZZI | Conference with Serreze on appeals; conference with Hiday.  | .50  |
| 07/17/92 E. BERTOZZI | Conference with McGowan, prepare for and attend hearing on Chorney stay; letter to Cullen, conference with Cullen on payment to Eastland. | 2.00 |
| 07/20/92 E. BERTOZZI | Review and analyze Chorney motion for reconsideration.  | .25  |
| 07/22/92 E. BERTOZZI | Conference, letter to Serreze on post-petition loan payment, conference with Cullen.  | .25  |
| 07/27/92 E. BERTOZZI | Conference with Serreze on grand jury subpoena, attention to file.  | .25  |
| 07/29/92 E. BERTOZZI | Conference with Hershel Smith on suit vs. Cullen; letter to Cullen.   | .25  |

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Cumberland Investment Corp.

|                      |  |            |
|----------------------|--|------------|
| 07/30/92 E. BERTOZZI | Conference with Posner; conference with Cullen, letter to Smith on suit; attention to Serreze letter on subpoena; letter to Cullen.  | .50        |
| 08/05/92 S. KUMINS   | Drafted answer to complaint; telephone to S. Serreze; telephone call to bankruptcy court.  | 2.50       |
| 08/05/92 M. POGUE    | Conference with E. Bertozzi and S. Kumins regarding pleading issues in Cumberland bankruptcy   | .13        |
| 08/05/92 E. BERTOZZI | Attention to Smith letter and complaint, conference with Serreze; analysis of complaint, further conference with Silverstein and Serreze; review and revise answer, analyze best response.                                     | 1.00       |
| 08/06/92 S. KUMINS   | Telephone call from Cullen; revised answer to complaint.   | .38        |
| 08/19/92 E. BERTOZZI | Conference with Cullen, Ruberto, Furness, Smith, Aubin, prepare for hearing; hearing before Judge Votolato on Aubin motion for payment of administrative expense; letters to Cullen, Posner; conference with Ruberto on order. | 3.00       |
| 08/24/92 E. BERTOZZI | Conference with attorney Torrance on suit v Chorney.   | .25        |
| 08/25/92 E. BERTOZZI | Review motion for stay by Chorney, analyze possible responses.   | .25        |
| 08/27/92 S. KUMINS   | Drafted objection to motion for stay pending appeal  | .63        |
| 08/31/92 S. KUMINS   | Revised objection to motion for stay   | .25        |
| 08/31/92 E. BERTOZZI | Conf. w/Posner; letter to Votolato; conf w/McGinley on Chorney claims  | .50        |
|                      | Total Hours  | 18.40      |
|                      | Total for Services   | \$3,197.25 |

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Cumberland Investment Corp.

Disbursements

|   |      |
|---|------|
| 07/08/92 Outside Contract Delivery-Providence/SMK USDC        | 1.00 |
| 07/13/92 Outside Contract Delivery-Providence/EJB HASC        | 1.00 |
| 07/22/92 Outside Contract Delivery-Providence/EJB HASC        | 1.00 |
| 08/05/92 Outside Contract Delivery-Providence/EJB HASC        | 1.00 |
| 08/06/92 Outside Contract Delivery-Providence/SMK 380<br>WEST | 1.00 |
| 07/22/92 Outside Contract Delivery-Providence/EJB HASC        | 1.00 |

|                                 |       |
|---------------------------------|-------|
| Xerox-Providence                | 25.76 |
| Long distance telephone and fax | 79.95 |

|                     |          |
|---------------------|----------|
| Disbursements Total | \$111.71 |
|---------------------|----------|

|                      |            |
|----------------------|------------|
| Total This Statement | \$3,308.96 |
|----------------------|------------|

E-270

## EDWARDS &amp; ANGELL

Counselors at Law

2700 Hospital Trust Tower  
 Providence, RI 02903  
 (401) 274-9200

Fed. ID# 05-0135015

John F. Cullen  
 Cullen & Resnick  
 Historic Navy Yard  
 Shipway Place C-3

November 25, 1992

For Professional Services Rendered

28488/88634

Re: Cumberland Investment Corp.

|                      |   |      |
|----------------------|---|------|
| 09/09/92 E. BERTOZZI | Attention to Chorney's motion to clarify; conference with Serreze; letter to Court on Trustee's position.   | 1.00 |
| 09/17/92 S. KUMINS   | Drafted motion to hold Chorney in contempt.   | 1.88 |
| 09/17/92 E. BERTOZZI | Conferences with Clerk, Webb, Serreze on motion for stay; conference with Posner; review indictment; consider alternatives to collect \$200,000 sanctions.                            | 1.00 |
| 09/24/92 E. BERTOZZI | Conference with Cullen on hearing on asset sales.   | .25  |
| 09/25/92 E. BERTOZZI | Conference with Posner on coins, possibility of sale, impact of trial.  | .50  |
| 09/29/92 E. BERTOZZI | Attention to check and letter from Cullen, send letter and check to Serreze on post-petition loan; conference with Bankruptcy Court Clerk on scheduling; review Chorney appeal brief. | 2.00 |
| 09/30/92 E. BERTOZZI | Conference with Weingarten on sales.  | .25  |
| 10/05/92 E. BERTOZZI | Letter to Weingarten on sale of non-silver dollar items.  | .25  |
| 10/08/92 E. BERTOZZI | Conference with McGowan, Serreze, Weingarten, status conference with Judge Votolato, all on coin sales.   | 2.00 |

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John F. Cullen  
28488/88634

November 25, 1992

|                      |  |            |
|----------------------|--|------------|
| 10/09/92 E. BERTOZZI | Prepare for and argue at hearing before Judge Torres on Chorney motion for stay; conference with Bankruptcy Court Clerk. | 2.00       |
| 10/13/92 E. BERTOZZI | Review brief filed on Chorney appeal; letter to Weingarten on sale of assets.  | .50        |
| 10/21/92 E. BERTOZZI | Conference with Ruberto on contempt motion vs. Chorney.  | .25        |
| 10/22/92 E. BERTOZZI | Conference with Cullen on new Chorney suit, review complaint; letter to Cullen.  | .50        |
|                      | Total Hours  | 12.38      |
|                      | Total for Services   | \$2,393.00 |

Disbursements

|   |                   |
|---|-------------------|
| 09/01/92 Outside Contract Delivery              | 1.00              |
| 09/18/92 Outside Contract Delivery              | 1.00              |
| 09/29/92 Outside Contract Delivery              | 1.00              |
| Xerox   | 61.18             |
| Long Distance Telephone, Telecopies and Postage | 59.83             |
| Disbursements Total                             | \$ 124.01         |
| Total This Statement                            | <u>\$2,517.01</u> |

E-272

## EDWARDS &amp; ANGELL

.nsellers at Law

2700 Hospital Trust Tower  
Providence, RI 02903  
(401) 274-9200

Fed. ID# 05-0135015

John F. Cullen  
Cullen & Resnick  
Historic Navy Yard  
Shipway Place C-3

January 27, 1993

For Professional Services Rendered for the period  
October 28, 1992 through December 31, 1992

28488/88634

Re: Cumberland Investment Corporation

|                      |  |      |
|----------------------|--|------|
| 10/28/92 E. BERTOZZI | Review Ryan letter; draft response; attention to Chorney objection.  | .25  |
| 11/05/92 E. BERTOZZI | Conference with Cullen, clerk on suit by Chorney, suit by Smith; conference with Serreze on Taft suit.                   | .25  |
| 11/10/92 E. BERTOZZI | Review Chorney motion, conference with Serreze.  | .50  |
| 11/13/92 E. BERTOZZI | Conference with Weingarten, draft affidavit, letter to Weingarten.   | .50  |
| 11/16/92 E. BERTOZZI | Review latest Chorney motions; draft letter to Cullen and Weingarten; draft answer to Taft amended complaint.            | 1.00 |
| 11/17/92 E. BERTOZZI | Review and revise answer to Taft suit; conference with Serreze, review and sign response to Chorney motion to J. Torres. | .50  |
| 11/19/92 E. BERTOZZI | Review new motion by Chorney; conference with Serreze.   | .50  |
| 11/23/92 E. BERTOZZI | Conference with Cullen on Chorney motions, trustee's response.   | .25  |
| 12/02/92 E. BERTOZZI | Conference with Serreze; letter to Cullen; review and sign objections to Chorney motions.                                | .50  |
| 12/10/92 E. BERTOZZI | Conference with Serage on Smith A.P., responses; conference with Weingarten sale.  | .50  |

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Cumberland Investment Corporation  
28488/88634

|                      |   |            |
|----------------------|---|------------|
| 12/14/92 E. BERTOZZI | Conference with Baverstam on sale.  | .25        |
| 12/17/92 E. BERTOZZI | Conference with Serreze, FDIC on coins; draft stipulation, letter to Smith on extension of Taft AP. | .50        |
| 12/18/92 E. BERTOZZI | Conference with D. Ristaino, Serreze on safety deposit issues.                                      | .25        |
| 12/28/92 E. BERTOZZI | Attention to Smith, Serreze on stipulation.   | .25        |
|                      | Total Hours   | 6.00       |
|                      | Total for Services  | \$1,260.00 |

Disbursements

|                                    |                      |                   |
|------------------------------------|----------------------|-------------------|
| 11/18/92 Outside Contract Delivery | 1.00                 |                   |
| 12/02/92 Outside Contract Delivery | 1.00                 |                   |
| 12/02/92 Outside Contract Delivery | 1.00                 |                   |
| Photocopying                       | 68.77                |                   |
| Telephone, Telex and Postage       | 31.52                |                   |
|                                    | Disbursements Total  | <u>\$103.29</u>   |
|                                    | Total This Statement | <u>\$1,363.29</u> |

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EDWARDS & ANGELL

Counselors at Law

2700 Hospital Trust Tower  
Providence, RI 02903  
(401) 274-9200

Fed. ID# 05-0135015

John F. Cullen  
Cullen & Resnick  
Historic Navy Yard  
Highway Place C-3

March 29, 1993

for Professional Services Rendered for the period  
January 1, 1993 through February 28, 1993

8488/88634

e: Cumberland Investment Corporation

|                      |  |      |
|----------------------|--|------|
| 01/07/93 E. BERTOZZI | Conference with Posner on trustee's actions, Chorney claims.   | .25  |
| 01/13/93 E. BERTOZZI | Attention to J. Torres orders; conference with Baverstam on sale of assets.                                    | 1.00 |
| 01/14/93 E. BERTOZZI | Conference with Serreze on stipulation, FDIC.  | .25  |
| 01/14/93 S. KUMINS   | Conference with Fleet Cranston branch manager regarding viewing of vault.                                      | .25  |
| 01/15/93 E. BERTOZZI | Conference with Serreze on access to coins; conference with Baverstam on asset sales.                          | .50  |
| 01/15/93 S. KUMINS   | Conference with B. Quinn, P. Masquelette of FDIC regarding Cranston vault.                                     | .50  |
| 01/21/93 E. BERTOZZI | Conference with Weingarten on sale of assets; attention to Chorney appeal papers.                              | .50  |
| 01/22/93 E. BERTOZZI | Attention to sale of asset alternatives.   | .25  |
| 01/22/93 S. KUMINS   | Attention to sale of assets.   | .13  |
| 01/29/93 S. KUMINS   | Attention to motion to sell free and clear.  | .25  |
| 02/01/93 S. KUMINS   | Drafted motion to sell property free and clear of liens.   | 2.13 |
| 02/02/93 E. BERTOZZI | Analyze issues on Chorney appeal.  | .25  |
| 02/02/93 S. KUMINS   | Attention to First Circuit appeal, motion to sell assets.  | 1.38 |
| 02/03/93 E. BERTOZZI | Conference with Cullen on FDIC, possession of coins; conference with Posner on coins, sales; letter to Cullen. | .50  |

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March 29, 1993

in F. Cullen  
188/88634

02/04/93 S. KUMINS

Revised motion of sale of assets; attention to Chorney First Circuit appeal of sanctions. 1.38

02/05/93 S. KUMINS

Revised motion to sell property. .63

02/05/93 E. BERTOZZI

Review and revise motion to sell assets; attention to sale, procedural issues. .75

02/08/93 S. KUMINS

Conference with F. Cadigan; conference with S. Ponte; attention to Chorney's statement of issues. 1.38

02/08/93 E. BERTOZZI

Review and analyze Chorney appeal designation of record; conference with F. Cadigan at FDIC on appeal and sale; conference with Weingarten on sale. 1.00

02/09/93 E. BERTOZZI

Conference with Serreze, Silverstein on Chorney appeal; review First Circuit decision. 1.00

02/10/93 E. BERTOZZI

Conference with Posner on coins, subpoena. .25

02/10/93 S. KUMINS

Analyzed First Circuit decision dismissing appeals. .25

02/22/93 S. KUMINS

Attention to Motion to sell assets. .13

02/24/93 S. KUMINS

Conference with S. Ponte; revised motion to sell assets. .25

02/25/93 S. KUMINS

Conferences with second-hand antique dealers; revised motion to sell. .38

02/26/93 E. BERTOZZI

Conference with F. Cadigan on appeal, sale of assets; attention to appeal procedures. .50

Total Hours 16.04

Total for Services \$2,510.00

#### Disbursements

|                                    |       |
|------------------------------------|-------|
| 01/20/93 Outside Contract Delivery | 1.00  |
| Photocopying                       | 24.38 |
| Long Distance Telephone and Fax    | 62.75 |

Disbursements Total \$88.13

Total This Statement \$2,598.13

## EDWARDS &amp; ANGELL

Sellers at Law

2700 Hospital Trust Tower  
Providence, RI 02903  
(401) 274-9200

Fed. ID# 05-0135015

John F. Cullen  
Cullen & Resnick  
Historic Navy Yard  
Highway Place C-3

April 26, 1993

for Professional Services Rendered for the period  
March 1, 1993 through March 31, 1993

488/88634

: Cumberland Investment Corp.

|                      |  |          |
|----------------------|--|----------|
| 03/01/93 S. KUMINS   | Conference with N. Manzo;<br>revised motion to sell.   | .38      |
| 03/03/93 S. KUMINS   | Conference with P. Baverstam,<br>F. Cadigan regarding motion to<br>sell assets, FDIC's position;<br>attention to issues regarding<br>sale. | .88      |
| 03/03/93 E. BERTOZZI | Conferences with P. Baverstam,<br>F. Cadigan on asset sale;<br>possible relief from stay<br>motion.  | .50      |
| 03/11/93 S. KUMINS   | Analyzed Chorney First Circuit<br>brief; strategized regarding<br>reply.   | 1.25     |
| 03/30/93 S. KUMINS   | Drafted appellees brief to<br>First Circuit.   | 2.25     |
| 03/31/93 S. KUMINS   | Drafted First Circuit appellee<br>brief.   | 2.38     |
|                      | Total Hours  | 7.64     |
|                      | Total for Services   | \$926.10 |

## Disbursements

|                                 |                 |
|---------------------------------|-----------------|
| Telephone, Telecopy and Postage | 23.15           |
| Disbursements Total             | <u>\$23.15</u>  |
| Total This Statement            | <u>\$949.25</u> |

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## EDWARDS &amp; ANGELL

Attorneys at Law

2700 Hospital Trust Tower  
Providence, RI 02903  
(401) 274-9200

Fed. ID# 05-0135015

John F. Cullen  
Cullen & Resnick  
Historic Navy Yard  
Highway Place C-3

May 26, 1993

for Professional Services Rendered for the period  
April 1, 1993 through April 30, 1993

3488/88634

to: Cumberland Investment Corp.

|                      |   |          |
|----------------------|---|----------|
| 04/01/93 S. KUMINS   | Revise appellee brief to First Circuit.   | 2.38     |
| 04/01/93 E. BERTOZZI | Review and revise brief to First Circuit Court.                                   | .50      |
| 04/02/93 S. KUMINS   | Attention to filing of First Circuit brief.                                       | .13      |
| 04/05/93 E. BERTOZZI | Draft answer to coin-claimant.  | .25      |
| 04/07/93 E. BERTOZZI | Conference with Cadigan on brief, sale of coins; conference with Posner on coins. | .50      |
| 04/08/93 E. BERTOZZI | Call from Simonelli, claimant.  | .25      |
| 04/14/93 E. BERTOZZI | Review and revise FDIC-Trustee joint brief to First Circuit.                      | .50      |
| 04/20/93 E. BERTOZZI | Conference with Posner, Cullen on evidence, testimony needed.                     | .25      |
| 04/21/93 E. BERTOZZI | Meeting with Cullen on Chorney trial, Cullen testimony.                           | .25      |
|                      | Total Hours   | 5.01     |
|                      | Total for Services  | \$813.65 |

## Disbursements

|                                 |       |
|---------------------------------|-------|
| 04/15/93 Federal Express        | 19.00 |
| Photocopying                    | 89.93 |
| Telephone, Telecopy and Postage | 20.34 |

|                     |                 |
|---------------------|-----------------|
| Disbursements Total | <u>\$129.27</u> |
|---------------------|-----------------|

|                      |                 |
|----------------------|-----------------|
| Total This Statement | <u>\$942.92</u> |
|----------------------|-----------------|

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## EDWARDS &amp; ANGELL

Attorneys at Law

1700 Hospital Trust Tower  
Providence, RI 02903  
(401) 274-9200

Fed. ID# 05-0135015

John F. Cullen  
Cullen & Resnick  
Historic Navy Yard  
Shipway Place C-3

August 31, 1993

For Professional Services Rendered for the period  
May 1, 1993 through July 31, 1993

26483/88634

Re: Cumberland Investment Corp.

|                      |  |      |
|----------------------|--|------|
| 05/04/93 E. BERTOZZI | Conference with creditor<br>Nierengarten.  | .25  |
| 05/13/93 E. BERTOZZI | Conference with Posner.  | .25  |
| 05/27/93 E. BERTOZZI | Obtain information on Chorney<br>trial, conference with<br>J. Cullen on verdict, actions<br>to finish up Chapter 11.                                   | .50  |
| 06/16/93 E. BERTOZZI | Attention to letter from<br>H. Smith; conference with<br>claimant; letter to J. Cullen<br>on test case.  | .50  |
| 06/17/93 E. BERTOZZI | Conference with J. Cullen on Taft<br>suit.   | .25  |
| 06/21/93 E. BERTOZZI | Conference with M. Hagopian<br>on Taft suit.   | .25  |
| 06/29/93 E. BERTOZZI | Conference with Ristaino on<br>Cranston vault eviction.  | .25  |
| 06/30/93 S. KUMINS   | Attention to joint pre-trial<br>order regarding redemption;<br>conference with M. Hagopian;<br>and research law regarding<br>fraud cited to plaintiff. | 1.63 |
| 07/06/93 S. KUMINS   | Conference with M. O'Neill<br>regarding Fleet security,<br>status of case.   | .25  |
| 07/07/93 S. KUMINS   | Meeting with F. Cadigan<br>regarding Taft adverse<br>proceeding, joint pre-trial<br>order; attention to Trustee;<br>motion to sell property.           | 1.50 |

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John F. Cullen  
8488/88634

August 31, 1993

|                      |   |            |
|----------------------|---|------------|
| 07/07/93 E. BERTOZZI | Meeting F. Cadigan of FDIC to discuss and analyze issues, strategies in Taft litigation.                                    | 1.50       |
| 07/13/93 E. BERTOZZI | Conference with creditor.   | .25        |
| 07/14/93 S. KUMINS   | Attention to Taft and D'Angelo pre-trial order.   | 2.13       |
| 07/14/93 E. BERTOZZI | Advise on pre-trial order.  | .50        |
| 07/15/93 S. KUMINS   | Letter to F. Cadigan regarding pre-trial order; attention to response.  | 1.13       |
| 07/27/93 S. KUMINS   | Conference with F. Cadigan regarding pretrial order.  | .13        |
| 07/30/93 S. KUMINS   | Conferences with F. Cadigan, M. Ruberto, M. Hagopian regarding joint pre-trial order; letter to M. Hagopian regarding same. | 1.13       |
|                      | Total Hours   | 12.40      |
|                      | Total for Services  | \$1,853.50 |

Disbursements

|                                    |                      |                   |
|------------------------------------|----------------------|-------------------|
| 07/30/93 Outside Contract Delivery | 2.00                 |                   |
| Photocopying                       | 12.38                |                   |
| Telephone, Telecopy and Postage    | 46.34                |                   |
|                                    | Disbursements Total  | <u>\$60.72</u>    |
|                                    | Total This Statement | <u>\$1,914.22</u> |

## EDWARDS &amp; ANGELL

unscollors at Law

2700 Hospital Trust Tower  
Providence, RI 02903  
(401) 274-9200

Fed. ID# 05-0135015

John F. Cullen  
Cullen & Resnick  
Historic Navy Yard  
Shipway Place C-3

November 29, 1993

For Professional Services Rendered for the period  
August 1, 1993 through October 31, 1993

29488/88634

Re: Cumberland Investment Corp.

|                      |   |     |
|----------------------|---|-----|
| 08/02/93 S. KUMINS   | Conferences with M. Hagopian, F. Cadigan regarding pre-trial order, coins in vault.                               | .38 |
| 08/03/93 E. BERTOZZI | Conference with Cullen on moving coins.   | .25 |
| 08/16/93 S. KUMINS   | Conference with S. Posner regarding removal of coins; letter to F. Cadigan regarding removal, appraisal of coins. | .88 |
| 08/16/93 E. BERTOZZI | Conference with S. Posner on coin appraisal, storage and sale.  | .25 |
| 09/24/93 E. BERTOZZI | Review first circuit decision, send to Cullen.  | .25 |
| 10/06/93 S. KUMINS   | Drafted objection to motion for reconsideration.  | .88 |
| 10/06/93 E. BERTOZZI | Review Chorney motion, trustee's objection.   | .25 |
| 10/25/93 E. BERTOZZI | Conference with S. Posner on information requested.   | .25 |
| 10/26/93 E. BERTOZZI | Conference with Cullen on conversion.   | .25 |
| 10/27/93 E. BERTOZZI | Conference with Serreze, Posner; letter to Cullen, McGowan on motion to convert.                                  | .50 |

Total Hours 4.14

Total for Services \$666.10

## isbursements

|                      |       |
|----------------------|-------|
| Photocopying         | 27.37 |
| Communication Charge | 16.64 |

Disbursements Total \$44.01Total This Statement \$710.11

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