

Cumberland Investment Corporation  
JDM Trustee

vs.

Atty.	Date	Description	Hours
	02/09/96	Telephone discussion with Frank Cadigan, Esq. re: telephone discussion with Bankruptcy Court Clerk's Office re: Warren Tafts motion to continue hearing date on notice of intended sale, Court wants to continue hearing date, I asked not to continue hearing date so disputes could be resolved.	0.20
	02/09/96	Telephone discussion with Debbie at Bankruptcy Court Clerk's Office, hearing will go forward on February 15, 1996 on notice of intended sale of coins and stamps provided that I respond to Warren Tafts objection by noon on February 13, 1996, if I do not respond then hearing will be continued and costs of renoticing will be mine.	0.20
*	02/12/96	Telephone discussion with Frank Cadigan, Esq. re: responding to Warren Taft's objection to notice of intended sale of coins and stamps.	0.20
*	02/12/96	Telephone discussion with Frank Cadigan, Esq. re: responding to Warren Tafts objection and order by Bankruptcy Court to respond.	0.50
	02/12/96	Telephone discussion with Frank Cadigan, Esq. his comparison between Ramapo and christie's appraisals, after company approximately 14% of the appraisals show appraisals are consistent, Chritie's does show 61 more coins than Ramapo and their valuations are different but can be reconciled when their different approaches are considered.	0.35
*	02/13/96	Telephone discussion with Frank Cadigan, Esq. re: response to Warren Tafts October 6, 1995 objection to sale of coins by Christie's.	0.65
*	02/13/96	Review of pleadings and draft response to Warren Tafts October 6, 1995 objection to sale of coins by Christies for submission to Bankruptcy Court.	2.30
	02/14/96	Telephone discussion with Joseph Tozza re: his objection to sale of coins, he purchased coins but never took possession of coins, has not checked with Irving Brodsky, Esq., purchased ten (10) coins, bearer no 4160, 1921 roll of ten Morgan Silver Dollars. telephone number 617-662-2400 (office), 617-729-2825 (home).	0.25
*	02/15/96	Attendance at Bankruptcy Court for hearing on Trustee's notice of intended sale of silver dollars by Christie's	6.35

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vs.

Atty.	Date	Description	Hours
		also appearing Joseph DiOrio, Esq., Warren Taft, Philip Dunlearey, Frank Cadigan, Esq., Irving Brodsky, Esq., other "redemption point" claimants, so called Scott Lutes, Esq., Barbara Quinn, Russ Watson, Theresa Tosces, Harold Chorney also present. Testimony presented and arguements made.	
	02/26/96	Telephone discussion with Frank Cadigan, Esquire re: status of proposed sale of coins and stamps in possession of Christie's, notice of appeal filed by Warren Taft with motion for entry of stay pending appeal.	0.30
	02/27/96	Telephone discussion with Frank Cadigan, Esquire, Christie's will be sending proposal contract for sale of coins and stamps.	0.10
	02/27/96	Telephone discussion with Joel Fishman, Esquire represents Leo Benoit, a so-called redemption coin holder, discussed status of case.	0.25
	02/27/96	Telephone discussion with (2) Frank Cadigan, Esquire re: signing agreement with Christies to sell coins and stamps.	0.30
	02/28/96	Telephone discussion with Sy Posner of U.S. Attorney's office, Harold Chorney has been sent to prison, records in U.S. Attorney's possession may now be turned over to me.	0.35
	02/29/96	Telephone discussion with Frank Cadigan, Esq. re: terms contained in Christie's consignment agreement.	0.30
	02/29/96	Telephone discussion with Frank Cadigan, Esq. and James Lamb of Christie's re: terms contained in Christie's consignment agreement.	0.40
	02/29/96	Telephone discussion with Frank Cadigan, Esq. re: correspondence received from Irving Brodsky, Esq re: identifying redemption coin holder so called.	0.15
	03/01/96	Telephone discussion with Frank Cadigan, Esquire re: FDIC indemnifying the Trustee pursuant to indemnification clause in Christie's agreement of guaranteeing withdrawal fee if sale is cancelled.	0.25
	03/01/96	Telephone discussion with Frank Cadigan, Esquire and James Lamb of Christie's (conference call) re: Christie's consignment agreement and details of auction	0.35

Cumberland Investment Corporation  
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vs.

Atty.	Date	Description	Hours
		sale.	
	03/05/96	Telephone discussion with Frank Cadigan, Esq. re: case approved for \$35,000 removal fees, presenting to case to indemnify Trustee (personally and as Trustee) if coins pulled from proposed sale.	0.35
	03/06/96	Telephone discussion with Pat Lanone of Insurance Underwriters re: Z. Hershel Smith's bond obtained in re: his taking possession of so called redemption coins pursuant to Bankruptcy Court Order, up for renewal March 30, 1996.	0.20
*	03/08/96	Telephone discussion with Frank Cadigan, Esq., AP has been filed by Warren Taft seeking the return of his coins naming Jason D. Monzack, the FDIC and others as defendents.	0.35
	03/13/96	Review of file to prepare questinaire for U.S. Trustee's Office as required by U.S. Trustee.	0.20
*	03/20/96	Telephone discussion with Frank Cadigan, Esquire re: AP filed by Warren Taft.	0.15
	03/25/96	Review of file and draft correspondence to first assistant U.S. Attorney Seymour Posner, Irving Brodsky, Esquire, Scott Lutes, Esquire and Campbell, Esquire re: obtaining, reviewing and/or disposing of Debtor's records.	0.70
	03/25/96	Telephone discussion with Seymour Posner, Esquire of U.S. Attorney's Office, will arrange to pick up boxes on thursday of Friday of this week, to be confirmed with Mr. Posner, and to allow Mr. Posner sufficient time to inventory what is being turned over. Records still in evidence, will not be part of documents turned over at this time.	0.35
	03/25/96	Telephone discussion with Sy Posner, Esquire of U.S. Attorney's Office, have tentatively set Friday, April 5, 1996 at 10:00 a.m. to pick up records from U.S. Attorney's Office.	0.20
	03/26/96	Drafting of correspondence to Sy Posner, Esq. re: obtaining records of debtor in possession of U.S. Attorney, exopt for those records which were exhibits in the Harold Chorney trial.	0.15

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vs.

Atty.	Date	Description	Hours
*	03/26/96	Telephone discussion with Frank Cadigan, Esq. re: adversary proceeding filed by Warren Taft.	0.30
*	04/01/96	Telephone discussion with Frank Cadigan, Esquire re: preparation of response to pleadings filed by Warren Taft.	0.15
	04/02/96	Telephone discussion with Sy Posner of U.S. Attorney's office, he needs to move date to pick up records for this Friday.	0.20
*	04/02/96	Review of joint motion to dismiss, or, in the alternative, for summary judgment, attorney fees and costs and motion of FDIC to substitute receiver as real party in interest and supporting memorandum in opposition to Warren Taft's AP-96-1027.	0.50
	04/04/96	Telephone discussion with Scott Lutes, Esquire re: taking records of Debtor after they are returned by U.S. Attorney's Office, he will have Harold Chorney's son take any records I do not keep.	0.30
	04/17/96	Telephone discussion with Frank Cadigan, Esq. re: indemnification re: sale of coins and stamps.	0.15
	04/18/96	Meeting with	4.50
	05/02/96	Telephone discussion with Frank Cadigan, Esq. re: indemnification of Trustee by FDIC, will be limited to \$1,500,000.00 re: sale of silver dollars.	0.30
	05/03/96	Telephone discussion with (2) with Frank Cadigan, Esq. re: indemnification of Trustee re: sale of coins and stamps, it will be limited to \$1,000,000.00 but does appear that it will be authorized for that sum.	0.40
	05/10/96	Telephone discussion with Frank Cadigan, Esq. re: \$1,000,000.00 indemnity authorized by FDIC and will follow up with letter.	0.20
	05/14/96	Review of correspondence faxed by John Fitzgerald re: correspondence between Marguerite Topalian and Irving Brodsky.	0.30
	05/14/96	Telephone discussion with John Fitzgerald of U.S. Trustee's Office re: Order issued by Bankruptcy Court for position re: letter written by Marguerite Topalian.	0.35

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Atty.	Date	Description	Hours
	05/20/96	Telephone discussion with Frank Cadigan of the FDIC re: upcoming sale of coins in Los Angeles and indemnification agreement.	0.20
	05/21/96	Review of correspondence from Frank Cadigan, Esq. to Christie's re: sale of coins and stamps.	0.20
	05/21/96	Telephone discussion with Judy Kline of FDIC re: filing fee application in Warren Taft AP.	0.20
	05/24/96	Telephone discussion with Sy Posner of U.S. Attorney's Office re: additional records which he has received from U.S. Postal Inspector.	0.20
	05/29/96	Telephone discussion with (3) with Frank Cadigan, Esq. re: upcoming auction on June 3, 1996 in Los Angeles of coins and stamps, indemnification agreement and FDIC's reimbursement of travel related expenses to attend auction.	0.50
	05/30/96	Telephone discussion with Frank Cadigan, Esq. and Ross Watson of the FDIC re: auction sale of coins scheduled for Los Angeles on June 3, 1996, indemnification agreement and whether to sell coins for less than 75% of estimated low value.	0.40
*	05/30/96	Review of pleadings and correspondence to prepare to attend auction sale in Los Angeles of coins pursuant to prior court order.	1.75
	05/31/96	Telephone discussion with Frank Cadigan re: change to indemnification agreement and auction sale of silver coins in Los Angeles on June 3, 1996.	0.35
	05/31/96	Review of revised indemnification agreement between FDIC and JDM	0.25
	06/03/96	Attendance at auction sale of silver coins conducted at Christie's at the Peninsula Hotel per Bankruptcy Court Order in Los Angeles. Travel to Los Angeles.	13.00
	06/04/96	Attendance at Travel from Los Angeles to Providence, return trip from auction sale of silver coins conducted by Christie's in Beverly Hills.	10.00
	06/05/96	Telephone discussion with Frank Cadigan, Esq. re: results of auction in Beverly Hills and how to proceed re:	0.40

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Atty.	Date	Description	Hours
		administration of estate.	
	06/05/96	Telephone discussion with Joseph DiOrio, Esq. re: results of coin auction and status of resolution of dispute between the FDIC and Fleet.	0.30
	06/10/96	Telephone discussion with Irving Brodsky re: additional informatin available through the U.S. Attorney which might aid Brodsky in locating additional redemption coin holders.	0.20
	06/14/96	Telephone discussion with Anthony DeLuca, Esq. re: responsibility for bank Ordered by Bankrutpcy Court re: Hershel Smith's responsibility as co-counsel for "redemption coin holders" so called and how premium would get paid.	0.40
	06/14/96	Meeting with Sy Posner, Esq. to pick up computer disk with information provided by Postal Inspector.	0.50
	06/19/96	Telephone discussion with Debbie at Bankruptcy Court re: pleadings filed by Anthony DeLuca, Esq. re: getting bond paid by selling coins held by Irving Brodsky.	0.20
	06/20/96	Meeting with computer expert Peter Lawson re: retrieving information on computer disk provided by U.S. Postal Inspector via Sy Posner at U.S. Attorney's Office.	0.50
	06/21/96	Telephone discussion with Sy Posner re: computer disk previously supplied by him via the postal inspector.	0.15
	06/21/96	Telephone discussion with Anthony DeLuca, Esq. re: motion he filed in Bankrutpcy Court re: payment of premium to bonding company.	0.20
	07/01/96	Telephone discussion with Irving Brodsky, Esq. re: information on disk provided by Postal Inspector via Sy Posner of U.S. Attorneys office.	0.20
	07/05/96	Drafting of correspondence to Irving Brodsky, Esq. enclosing compilation of names, addresses and bearer numbers from computer diskette provided by Sy Posner of U.S. Attorney's office.	0.20

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vs.

Atty.	Date	Description	Hours
	07/10/96	Telephone discussion with Frank Cadigan, Esq. re: how to proceed re: disposition of coins presently held by U.S. Attorney and unsold stamps, playing cards, etc.	0.20
	07/12/96	Review of file, draft correspondence to James Lamb, President of Spink America re: accounting and proceeds from June 3, 1996 sale of coins.	0.20
	07/15/96	Telephone discussion with Stephanie Martin of Christies, check for auction proceeds and accounting will be mailed to me tomorrow.	0.15
	07/17/96	Telephone discussion with Frank Cadigan, Esq. re: going forward and selling stamps through Christie's and status of accounting and proceeds to be recieved from Christie's re: sale of coins.	0.25
	07/18/96	Telephone discussion with Frank Cadigan, Esq. re: sale of stamps at auction by Christies and private sale of foreign coins and armor.	0.20
	07/18/96	Telephone discussion with Frank Cadigan, Esq. re: notice requirements for auction sale of stamps and private sale of remaining coins and stamps.	0.20
	07/26/96	Telephone discussion with Frank Cadigan, Esq. re: Christies accounting for funds recieved from June 3, 1996 auction, status of discussions between Frank Cadigan, Esq. and Joseph DiOno, Esq. re: relative rights of FDIC and Fleet to funds from auction, proposed private sale of foriegn coins and proposed auction sale of stamps.	0.40
	07/26/96	Telephone discussion with Frank Cadigan, Esq. of FDIC and James Lamb and Myriam Carayannis of Christies re: accounting from June 3, 1996 auction, proposed parivate sale of foriegn coins.	0.30
	07/26/96	Telephone discussion with Russell Laye of P.O. Box 635, Shrub Oak, New York, 10588, tel no. 914-528-1496 (also fax #) re: his offer to purchase foreign coins, advised him of bankruptcy noticing requirements for private sale.	0.20
	07/29/96	Telephone discussion with David Campbell, Esq., he disputes certain assertions made by Irving Brodsky, Esq., Campbell denies he ever urged Brodsky to take the coins, Campbell says he had inquired re: obtaining his own bond in ancipation of receivinng coins, but Brodsky has retained coins, discussed pending motion by Insurance	0.40

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vs.

Atty.	Date	Description	Hours
		Underwriters and objection by Irving Brodsky.	
*	07/29/96	Drafting of written position re: motion of insurance underwriters for order to sell coins and application for payment of bond renewal premium pursuant to Bankruptcy Court Order of July 15, 1996.	1.30
*	07/29/96	Review of David Campbell's written position regarding motion of Insurance Underwriters.	0.20
	08/09/96	Telephone discussion with Frank Cadigan, Esq. re: correspondence he received from Colin Fraser of Christie's and going forward with sale of stamps, he will obtain description of what is to be sold, when and where.	0.30
	08/09/96	Telephone discussion with Frank Cadigan, Esq. re: FDIC's position regarding proceeds received from sale of coins and status of FDIC's discussions with Fleet.	0.15
*	08/14/96	Drafting of notice of intended public sale of Debtor's stamps.	0.90
*	08/14/96	Drafting of notice of intended private sale of Debtor's foreign coins and other miscellaneous items.	0.70
	08/26/96	Telephone discussion with Frank Cadigan, Esq. of FDIC re: sale of stamps at public sale and sale of foreign coins at private sale.	0.30
	08/26/96	Telephone discussion with (conference) Mynam Cargianis of Spinks-Christie's and Frank Cadigan, Esq. re: sale of stamps at public auction and other property at private sale.	0.30
	08/26/96	Telephone discussion with Myriam Caragianis re: description of items being sold at private sale, foreign coins, paper money, playing cards and miscellaneous items.	0.15
	08/27/96	Telephone discussion with Frank Cadigan, Esq. Ross _____ and Theresa _____, all of the FDIC re: private sale to Russell Kaye.	0.40
*	08/27/96	Review of and revise notice of intended private sale to Russell Kaye.	0.60
	09/05/96	Telephone discussion with Joseph DiOrio, Esq. re: auction of coins by Christies and status of negotiations between	0.20

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Cumberland Investment Corporation  
JDM Trustee

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vs.

Atty.	Date	Description	Hours
		Fleet and FDIC re: proceeds from auction.	
	09/06/96	Telephone discussion with Frank Cadigan, Esq. of the FDIC re: status of discussions with Joseph DiOrion, Esq. re: Fleet's interest in funds being held and possible objection by Fleet to sale of stamps at auction and remaining items at private sale.	0.20
	09/11/96	Telephone discussion with Michelle Fonseca, Esq. re: Christie's sale of silver coins and interest of FDIC/Fleet in sales proceeds.	0.15
*	09/12/96	Review of file prior to hearing and attendance at Bankruptcy Court on hearing on Insurance Underwriters motion for payment of bond premium.	3.80
	09/13/96	Review of faxed correspondence from Dr. George F. Schudy re: coins purchased from debtor.	0.15
	09/13/96	Telephone discussion with Dr. George Schudy re: his faxed correspondence re: sale of coins, advised him certain coins were sold, others held by Irving Brodsky, Esq. and others held by FBI.	0.20
	09/16/96	Review of correspondence from FDIC re: agreement with Fleet re: claimed secured interest in portion of funds from auction.	0.20
*	09/17/96	Review of proposed order faxed by John Fitzgerald, Esq. of U.S. Trustee's office re: responsibilities of Irving Brodsky, Esq. to dispose of so-called "redemption" coins and draft correspondence to John Fitzgerald, Esq.	0.30
*	09/18/96	Review of file, draft motion to dismiss appeal as moot re: Warren Taft's appeal of Bankruptcy Court Order.	0.40
*	09/20/96	Review of file prior to conference and attendance at Judge Torre's chambers, Warren Taft not appearing re: status of Warren Taft's appeal for Bankruptcy Court Order authorizing auction sale of silver coins.	1.35
	10/18/96	Drafting of correspondence to Frank Cadigan, Esq. of FDIC re: execution of agreement with Christie's and indemnification agreement with FDIC.	0.35
	10/18/96	Telephone discussion with Dale Hill of Christie's re: revisions to agreement re: sale of stamps at auction	0.30

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Cumberland Investment Corporation  
JDM Trustee

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vs.

Atty.	Date	Description	Hours
		scheduled for October 22, 1996.	
	10/18/96	Review of and sign indemnification agreement with the FDIC re: the sale of stamps at auction.	0.30
	10/18/96	Drafting of correspondence to Dale Hill at Christie's re: revisions to agreement with Christie's re: sale of stamps.	0.20
	10/21/96	Telephone discussion with Frank Cadigan, Esq. re: tomorrow's sale of stamps at Christie's in New York and proceeding with private sale as authorized by Bankruptcy Court.	0.30
	10/22/96	Attendance at stamp auction at Christie's at 502 Park Avenue, New York.	12.00
	10/23/96	Telephone discussion with Frank Cadigan, Esq. of the FDIC re: yesterday's auction of stamps at Christie's in New York.	0.20
	10/23/96	Review of file re: what needs to be done before being able to close case.	1.20
	10/25/96	Review of file to determine status of pending matters and what needs to be done to complete administration of case.	2.20
	10/26/96	Review of after sale advice provided by Christie's re: 10/22/96 auction sale of stamps.	0.20
	10/30/96	Drafting of correspondence to Dale Miller at Christie's Stamp Department re: accounting for funds from stamp auction.	0.30
	10/30/96	Drafting of correspondence to Frank Cadigan, Esq. at FDIC re: stamp auction of October 22, 1996.	0.15
	10/30/96	Drafting of correspondence to James Lamb of Spink America, of Christie's Group re: completing private sale to Russell Kaye in accordance with terms of Bankruptcy Court Order of October 3, 1996.	0.20
	11/06/96	Telephone discussion with James Lamb of Christie's, Russell Kaye is backing out of purchase, Lamb recommends not to try to force this sale but rather to find another purchaser. Advised him I would speak with Frank Cadigan.	0.20

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Cumberland Investment Corporation  
JDM Trustee

vs.

Atty.	Date	Description	Hours
	11/19/96	Drafting of correspondence to Frank Cadigan, Esq. re: Russell Kaye's refusal to go forward with purchase of miscellaneous items at private sale as previously approved by the Bankruptcy Court.	0.30
	11/21/96	Telephone discussion with Frank Cadigan, Esq. re: Russell Kaye's unwillingness to close on private sale of miscellaneous items previously authorized by the Bankruptcy Court, Cadigan agrees with James Lamb's recommendation to seek other buyers for items.	0.20
	11/22/96	Telephone discussion with David Campbell, Esq. he has heard nothing from Irving Brodsky re: providing accounting or intentions to sell those coins which he has in his possession.	0.15
	11/29/96	Review of correspondence from Christie's re: result from auction sale of stamps on October 22, 1996 and proposal for selling certain lots which were not sold at auction and draft correspondence to Frank Cadigan, Esq. at FDIC re: correspondence from Christie's.	0.50
	01/21/97	Telephone discussion with Joseph DiOrio, Esq., attorney for Fleet, re: information re: sale of assets so he may negotiate compromise with FDIC re: Fleet's claim to be secured in proceeds of sale.	0.20
	01/22/97	Telephone discussion with Dale Miller of Christie's re: when auction sales of various items which required "expertization" will be completed and how to treat various items which did not sell at auction.	0.20
	02/03/97	Telephone discussion with Joseph DiOrio, Esquire re: providing information re: proceeds from sales of coins and stamps as Fleet and FDIC are negotiating settlement of their dispute.	0.20
	02/26/97	Telephone discussion with Frank Cadigan, Esquire of FDIC re: \$20,000.00 check received from Christie's re: sale of miscellaneous items, he will endorse check and send it on to me.	0.20
*	03/05/97	Attendance at Bankruptcy Court re: Irving Brodsky's sale of "redemption" coins, participation in hearing, Irving Brodsky, David Curtin and John Fitzgerald present.	1.40
*	03/18/97	Telephone discussion with Irving Brodsky, Esquire re: status of order authorizing sale of redemption coins and	0.30

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Cumberland Investment Corporation  
JDM Trustee

vs.

Atty.	Date	Description	Hours
		objections filed thereto, Brodsky says 3 & 4 objections have been filed.	
	03/18/97	Telephone discussion with Frank Cadigan, Esquire of FDIC re: coins which were not sold by Christie's at auction and possible sale of silver coins remaining with U.S. Trustee's Office. Discussed status of settlement negotiations between FDIC and Fleet re: superpriority claim.	0.30
	05/08/97	Review of correspondence from Joseph DiOrio, Esquire re: funds received sale of assets, draft correspondence in response to DiOrio.	0.40
	05/08/97	Telephone discussion with Joseph DiOrio, Esquire re: finalizing agreement with Fleet & FDIC re: who is entitled to funds for sale of Debtor's assets and what funds are to be paid to Fleet/FDIC and what funds remain in estate pursuant to terms of prior Bankruptcy Court orders.	0.25
	05/09/97	Telephone discussion with Pat Pollock, Harold Chorney's fiance, re: turning over records which previously turned over to me by U.S. Attorney.	0.15
	07/08/97	Telephone discussion with Joseph DiOrio, Esquire re: status of negotiations between FDIC and Fleet regarding payment of funds being held in estate which is earmarked for secured creditor.	0.20
*	07/09/97	Review of file prior to hearing and attendance at Bankruptcy Court on fee applications filed re: professional fees associated with class action and liquidation of "redemption coins", so called. Gary Donaghue, David Campbell, David Powers and Irving Brodsky present.	1.50
*	07/15/97	Review of petition for instructions on behalf of special master filed by Irving Brodsky, Esquire re: distribution of funds by special master.	0.30
*	07/16/97	Review of application for Insurance Underwriters, Inc. for compensation filed by Anthony DeLuca, Esquire.	0.35
	07/17/97	Telephone discussion with Anthony DeLuca, Esquire re: insurance company's bad expense and how it is being treated by Irving Brodsky.	0.35

Cumberland Investment Corporation  
JDM Trustee

vs.

Atty.	Date	Description	Hours
*	07/17/97	Review of objection of Irving Brodsky to application of Insurance Underwriters, Inc. for compensation.	0.25
	07/25/97	Telephone discussion with Tony DeLuca, Esquire re: his motion to reconsider fees awarded to Brodsky & Campbell and monies owed to Insurance Underwriters.	0.30
*	09/04/97	Attendance at Bankruptcy Court re: Insurance Underwriters motion to reconsider fee applications previously awarded and expenses to be awarded to Insurance Underwriters.	2.25
	10/09/97	Telephone discussion with Jean Robinson, Esquire re: judgment she has for approximately \$250,000.00 against Harold and Louis Chorney and status of bankruptcy estate, her tel. no. 1-800-452-4663 ext. 0150 or 216-274-2577.	0.40
	01/15/98	Telephone discussion with Joseph DiOrio, Esquire re: resolving dispute between secured creditors Fleet and the FDIC.	0.20
	01/21/98	Telephone discussion with Andy Cooper-Smith of Christie's re: possible sale of stamps, referred him to Frank Cadigan of FDIC.	0.20
	01/27/98	Telephone discussion with Frank Cadigan, Esquire of FDIC, his new tel. no. 860-291-5015, discuss settlement between FDIC and Fleet and proposal for liquidating those coins still held by the FBI/US Attorney.	0.35
	02/17/98	Review of and revise of proposed joint motion resolving dispute between Fleet and FDIC.	0.70
	02/18/98	Telephone discussion with FBI agent John Truslow re: releasing coins used as evidence in criminal prosecution for sale through bankruptcy estate.	0.40
	02/23/98	Telephone discussion with FBI agent John Truslow re: collateral still held by FBI, Jim Levy now handling the case, will authorize release back to FDIC only.	0.35
	03/03/98	Telephone discussion with John Truslow re: procedure to turnover coins in FBI/US Attorney's possession to FDIC.	0.20
*	03/23/98	Review of and sign joint motion for approval of consent order regarding distribution of proceeds of the sale of secured creditors collateral with proposed consent order.	0.25

Cumberland Investment Corporation  
JDM Trustee

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vs.

Atty.	Date	Description	Hours
	04/28/98	Telephone discussion with Joseph DiOrio, Esquire re: completing provisions of Consent Order entered April 14, 1998, Fleet and FDIC need to exchange documents.	0.20
	04/28/98	Telephone discussion with Frank Cadigan, Esquire re: disbursing funds pursuant to April 14, 1998 Order when FDIC receives necessary documentation from Fleet, discuss liquidation of coins presently in the possession of U.S. Attorney by another auction by Christie's.	0.60
	07/21/98	Telephone discussion with Frank Cadigan, Esquire re: disposition of reconciling coins held by U. S. Attorney to Christie's for ultimate sale.	0.80
	07/30/98	Telephone discussion with Frank Cadigan, Esquire re: disposition of silver dollars presently in possession of U.S. Attorney.	0.30
	07/31/98	Telephone discussion with Frank Cadigan, Esquire re: going foward with sale of silver coins.	0.20
	08/25/98	Telephone discussion with Frank Cadigan, Esquire re: proceeding with sale of silver coins presently held by FBI.	0.20
	08/27/98	Telephone discussion with Jim Moore of FDIC re: sale of remaining coins.	0.15
	09/08/98	Telephone discussion with Frank Cadigan, Esquire re: status of transferring coins to Christie's for auction.	0.20
	10/13/98	Telephone discussion with Harold Chorney re: records which he requests.	0.20
	10/29/98	Telephone discussion with Frank Cadigan, Esquire, case should be approved within next week or two, with coins to be delivered within next two or three weeks.	0.15
	12/22/98	Telephone discussion with Frank Cadigan, Esquire re: moving forward with sale of coins by Christies.	0.35
	01/07/99	Meeting with Frank Cadigan, Esq. of FDIC and FBI Agent, John Truslow, re: transfer of remaining coins and paper money for ultimate sale by Christie's, meeting at FBI offices.	1.80
	09/09/99	Telephone discussion with Frank Cadigan, Esq., his telephone # (860)291-5015,i discuss sale of coins held by	0.35

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Cumberland Investment Corporation  
JDM Trustee

vs.

Atty.	Date	Description	Hours
		Spink/Christie's.	
	09/30/99	Telephone discussion with Frank Cadigan, Esq. regarding going forward with auction sale of silver coins at Spink/Christie's this December.	0.30
	10/05/99	Review of file, draft correspondence to Frank Cadigan, Esq. at FDIC and Joseph Francaringlia at Spink America regarding December 7, 1999 sale of U. S. Silver Dollars and banknotes.	1.20
	10/05/99	Telephone discussion with Frank Cadigan, Esq. and Joseph Francariglia, regarding December 7, 1999 sale of U. S. Silver Dollars and banknotes.	0.40
*	10/05/99	Drafting of proposed Notice of Intended Sale of U. S. Silver Dollars and banknotes for review by Frank Cadigan, Esq. and Joseph Francariglia.	0.90
	10/06/99	Review of file, draft correspondence to Joseph Francariglia at Spink America regarding proceeding with auction sale of U. S. Silver Dollars and Banknotes.	0.40
	11/16/99	Telephone discussion with Richard Morneau, Esq. regarding Notice of Intended Sale, he represented E.P. Credit Union.	0.20
*	11/17/99	Review of Objection to Notice of Intended Sale of Silver Dollars and Banknotes filed by Warren Taft, draft correspondence to Spink America/Christies and Frank Cadigan of FDIC regarding Taft's Objection to Claim; telephone discussion with Joseph Francaviglia of Spink/Christies regarding issues raised by Taft.	0.70
	11/24/99	Drafting of correspondence to Joseph Francaviglia at Spink America and to Frank Cadigan, Esq. regarding hearing on Objections to Notice of Intended Sale, hearing scheduled for December 1, 1999.	0.40
*	11/29/99	Telephone discussion with Frank Cadigan, Esq. of FDIC regarding Wednesday's hearing on Objections to Sale of Silver Dollars & Banknotes, he will attend hearing.	0.35
*	11/29/99	Telephone discussion with Joe Lear, Esq. and Joseph Francaviglia of Christie's regarding Wednesday's hearing on Objection to Sale.	0.30

Cumberland Investment Corporation  
JDM Trustee

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vs.

Atty.	Date	Description	Hours
	12/07/99	Attendance at auction in New York at Christie's, attend auction of banknotes and silver dollars, return to Rhode Island.	12.00
	02/24/00	Telephone discussion with Peter LaPointe regarding Republic Credit Corporation's receipt of assignment of FDIC's interest in monies held by estate, review documents faxed by LaPointe documenting assignment.	0.50
	03/22/00	Review of file, review pleadings previously filed, draft response to Warren Taft's request for clarification and accounting of estate property sold on December 7, 1999.	4.20
	03/22/00	Drafting of correspondence to Joseph Francaviglia at Spink America regarding December 7, 1999 sale of silver dollars and banknotes.	0.40
	04/03/00	Review of correspondence received from Warren Taft and Taft's request for continuance of hearing scheduled for April 6, 2000 which included requests for certain documents, some as far back as 1996, review pleadings in bankruptcy case and various Adversary Proceedings.	4.40
	04/03/00	Review of fax from Joseph Francaviglia of Spink America re prior inquires, proposals to sell unsold coins.	0.15
	04/04/00	Telephone discussion with Frank Cadigan, Esq. regarding hearing scheduled for this Thursday.	0.50
*	04/06/00	Review of file prior to Court hearing on Warren Taft's Motion for Continuance and Motion for Accounting regarding December, 1999 auction and attendance at Court hearing.	2.00
	04/06/00	Review of file, obtain execution against Harold Chorney for Clerk's office.	0.50
	04/06/00	Drafting of correspondence to Joseph Francaviglia at Spink America regarding sale of silver dollars.	0.35
	04/25/00	Review of file, draft correspondence to Joseph Francaviglia of Spinks America.	0.50
	05/10/00	Telephone discussion with Justin Shea, Esq. regarding payment of FDIC's interest in auction proceeds to its assignee.	0.20



Cumberland Investment Corporation  
JDM Trustee

vs.

Atty.	Date	Description	Hours
*	12/11/00	Review of prior pleadings, draft Motion to Strike Warren Taft's Motion to Compel Production of Requested documents from Chapter 7 Trustee.	4.80
	04/03/01	Telephone discussion with Justin Shea, Esq. regarding disposition of coins still held by Spinks/Christies.	0.20
	06/27/01	Review of correspondence from Justin Shay, Esq., draft correspondence to Spink America.	0.40
	07/20/01	Telephone discussion with Justin Shay regarding resolution of Republic's secured claim.	0.20

Total Hours: 297.10

**Kirshenbaum & Kirshenbaum  
Attorneys at Law, Inc.  
888 Reservoir Avenue  
Cranston, RI 02910**

Invoice submitted to:  
Cumberland Investment Corporation  
JDM Trustee

August 16, 2007

In Reference To: our file #94-0012  
Professional Services Rendered Through 8/20/2007

		<u>Hours</u>
1/7/1994 JDM	Legal services rendered from 1/7/94 through 12/27/95 (see attached itemization)	
1/2/1996 JDM	Legal services rendered from 1/2/96 through 11/29/96 (see attached itemization)	
1/21/1997 JDM	Legal services rendered from 1/21/97 through 12/7/99 (see attached itemization)	
2/24/2000 JDM	Legal services rendered from 2/24/00 through 7/20/01 (see attached itemization)	
11/27/2001 JDM	Telephone discussion with Justin Shay regarding assigned secured claim of FDIC.	0.30
11/28/2001 JDM	Telephone discussion with Justin Shay regarding abandonedment of assets.	0.20
* 12/4/2001 JDM	Review proposed motion to pay secured claim of Republic. Telephone discussion with Justin Shay regarding Republic secured claim.	0.30
* 12/13/2001 JDM	Review correspondence from Justing Shay, Esq., review pleadings, telephone discussion with Justin Shea regarding resolving issue of republic's seared claim.	1.35

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		<u>Hours</u>
* 12/14/2001	JDM Revise joint motion to pay secured creditor and abandon certain assets.	0.60
* 12/18/2001	JDM Telephone discussion with Justin Shay regarding motion to pay secured funds to Republic and to abandon certain assets.	0.30
* 1/11/2002	JDM Review file, draft motion to strike Harold Chorney's latest pleading.	3.00
4/17/2002	JDM Telephone discussion with Justin Shay regarding property remaining at Spink and pending litigation.	0.20
4/18/2002	JDM Telephone discussion with Justin Shay, draft correspondence to Spink regarding disposable of coins per Court Order.	0.50
8/26/2002	JDM Telephone discussion with Justin Shay regarding Harold Chorney's appeal to 1st Circuit.	0.15
12/10/2002	JDM Telephone discussion with Justin Shay regarding Republic's secured interest.	0.15
* 12/16/2002	JDM Review pleadings.	0.25
* 12/23/2002	JDM Telephone discussion with Justin Shay regarding pending litigation.	0.20
* 12/27/2002	JDM Telephone discussion with Justin Shay regarding Harold Chorney's brief.	0.25
2/25/2003	JDM Review file prepare and submit claim forms regarding class action litigation.	1.50
3/25/2003	JDM Telephone discussion with Kathy Dolan of Auction Houses Litigation regarding claim, review documents, draft correspondence to Kathy Dolan regarding Cumberland's claim.	0.50
5/23/2003	JDM Review file, prepare revised proof of claim in auction house litigation.	0.75
7/28/2003	JDM Review documents, draft proposed agreement regarding Republic Credit Corp., draft correspondence to Justin Shay, Esq.	2.50
7/29/2003	JDM Telephone discussion with Bruce Gladstone, Esq. regarding proposed agreement with Republic.	0.35

		<u>Hours</u>
2/24/2004	JDM Attendance at Bankruptcy Court regarding status report.	1.00
3/5/2004	JDM Review claims.	2.00
3/9/2004	JDM Draft objections to claims, review pleading from Harold Chorney.	1.20
*	JDM Review claims at Bankruptcy Court.	2.00
3/10/2004	JDM Review claims.	2.00
3/11/2004	JDM Review claims.	1.20
* 3/15/2004	JDM Draft objections to claims.	1.50
	JDM Review claims.	2.00
* 3/16/2004	JDM Draft and revise objections to claims.	3.20
3/17/2004	JDM Telephone discussion with claimant Eunice Powers.	0.20
*	JDM Draft objections to claims, motion to strike Chorney's motion to clarify class action award and provide complete and detailed accounting of assets.	2.65
3/18/2004	JDM Attendance at Bankruptcy Court status hearing.	1.00
*	JDM Review and revise motion to strike Chorney's motion to clarify class action award and provide accounting, review documents.	1.85
* 3/19/2004	JDM Draft objections to claims.	0.35
4/28/2004	JDM Telephone discussion with Ellen Parent, daughter of Hover & Doris Parent, telephone no. 617-325-0092, father deceased, mother in assisted living, 1459 VFW Parkway, B-37, West Roxbury, Mail c/o Ellen Parent.	0.30
* 5/6/2004	JDM Review pleadings filed by Harold Chorney, review pleadings previously filed.	0.50
* 5/7/2004	JDM Review pleadings previously filed, draft motion to strike regarding Chorney's notice to examine JDM and second request for admissions, draft motion to examine Chorney in Supplementary Proceedings and to produce certain documents.	2.80

		<u>Hours</u>
* 5/11/2004	JDM Draft motion to sell auction houses settlement certificates.	1.35
* 5/12/2004	JDM Revise motion to sell Auction Houses Settlement Certificates.	1.20
* 5/13/2004	JDM Review documents, prepare for hearing, attending hearing at Bankruptcy Court, Harold Chorney also appearing.	2.50
5/14/2004	JDM Telephone discussion with Len DePasquale, requests chronology of case.	0.35
5/21/2004	JDM Review Chorney's motion to enlarge time, draft motion to strike.	0.50
5/25/2004	JDM Review documents to prepare response to Len DePasquale's inquiry.	1.00
5/27/2004	JDM Review correspondence from David Weinstein, of N.Y. Attorney Genral's office, review documents regarding sale of stamps.	0.35
5/28/2004	JDM Review objection, memorandum filed by Harold Chorney.	0.35
6/3/2004	JDM Attention to file regarding claim through New York Attorney General's Office.	0.75
6/4/2004	JDM Attention to file regarding claim through New York Attorney General's office, responding to Len DePasquale's inquiry.	3.35
6/23/2004	JDM Telephone discussion with Gary Donahue, attention to file regarding status of bankruptcy case.	0.50
6/29/2004	JDM Telephone discussion with Bob Jeffries.	0.35
6/30/2004	JDM Telephone discussion with Len DePasquale.	0.20
8/10/2004	JDM Attention to file regarding U.S. Trustee's inquiries.	2.20
8/11/2004	JDM Attention to file regarding U.S. Trustee's inquiries.	1.35
8/12/2004	JDM Attention to file, meeting with Len DePasquale.	2.00
6/30/2005	JDM Attention to file, draft status report.	0.40
8/5/2005	JDM Attention to file, draft request for documents and motion to schedule examination in supplementary proceedings.	0.75
9/30/2005	JDM Attention to file, review documents, draft correspondence to Harold Chorney regarding documents produced.	0.65

		<u>Hours</u>
*	10/5/2005 JDM Attendance at Bankruptcy Court hearing on examination of Harold Chorney's financial ability to pay judgment previously entered against him.	1.50
*	10/18/2005 JDM Attention to file, draft memorandum in support of ordering Harold Chorney to make monthly payments.	1.15
	2/3/2006 JDM Attention to file, review documents, prepare for filing final report.	2.75
	3/24/2006 JDM Attention to file, prepare for filing final predistribution report.	0.80
	9/29/2006 JDM Attention to file, review documents regarding final reports and closing case.	1.85
*	10/11/2006 JDM Attention to file, review documents at Bankruptcy Court.	2.65
	10/23/2006 JDM Attention to file, regarding closing of case, allocation of funds between administrative claims and unsecured creditors.	0.25
	10/24/2006 JDM Attention to file, review documents to prepare submissions to close case.	0.50
	3/5/2007 JDM Review documents regarding final report.	0.50
	3/6/2007 JDM Attention to file, review documents.	1.35
	3/7/2007 JDM Attend status hearing at Bankruptcy Court.	0.35
	6/14/2007 JDM Attention to file regarding preparation of final report before distribution.	2.00
	6/15/2007 JDM Attention to file regardng preparation of final report, telephnoe discussion with Jack Cullen, Esq.	0.75
*	7/12/2007 JDM Telephone discussion with Ed Bertozzi, Jack Cullen, John Boyajian regarding fee requests.	0.60
	7/26/2007 JDM Attention to file regarding closing case.	2.00
	7/27/2007 JDM Attention to file regarding final report.	0.50
*	8/20/2007 JDM Estimated time attending hearings regarding approval of pending fee applications and Trustee's Final Report and preparation of report after distribution.	10.00

For professional services rendered

Hours

385.80

Asterick = Attorney Fees = 123.95 hrs.  
No Asterick = Trustee Fees = 261.85 hrs.  
385.80 hrs.

Date: October 09, 01

Cumberland Investment Corporation  
JDM Trustee

vs.

Atty.	Date	Description	Hours
JDM	01/07/94	Telephone discussion with Frank Cadigan, Attorney for FDIC and Z. Hershel Smith, attorney for claimed consignors of coins re: pending adversary proceeding, dispute re: debtor's coins, (redemption coins, general inventory, pledged coins) Edward Bertozzi was attorney for John Culben, Chapter 11 Trustee, Michael Weingarten was returned to examine issues re: coins.	0.65
	01/12/94	Telephone discussion with Sheryl Serreze, Esq., of U.S. Trustee's Office re: status of case issue of access to coins in vaults and getting Harold Chorney's name off authorization to go into safe deposit boxes.	0.30
	01/15/94	Review of correspondence from Sheryl Serreze, Lawrence Chamyn, and Mark Hagopian re: issues related to redemption coin customers.	0.65
	01/18/94	Telephone discussion with creditor Laura CAndon, redemption coin client.	0.20
	01/19/94	Telephone discussion with Laura Condon re: redemption coins and whether and when she would receive return of coins and money.	0.20
	01/24/94	Telephone discussion with Sy Posner, Esq., re: gaining access to general inventory and coins secured to Eastland Bank to appraise coins, parties are FBI agent, Charney, and FDIC.	0.25
	01/26/94	Telephone discussion with Z. Hershel Smith, Esq., re: status of class action filed on behalf of redemption coin holders.	0.40
	01/26/94	Telephone discussion with Steve Kumins, Esq., re: appeal taken by Harold Charney to US Supreme Court re:	0.20



Cumberland Investment Corporation  
JDM Trustee

vs.

Atty.	Date	Description	Hours
		\$200,000.00 sanction Order entered by Bankruptcy Court.	
	02/04/94	Telephone discussion with Mark Hagopian, Esq., re: opposing positions of the FDIC and redemption coin claimants.	0.40
	02/04/94	Attendance at Section 341 meetings and discussions with Harold Chorney and several redemption coin holders.	2.75
	02/08/94	Review of and revise petition to employ counsel.	0.20
GAR	02/08/94	Receipt and review of pleadings on appeal.	1.25
JDM	02/14/94	Review of file and docket sheet to determine prior proceedings in this case, dictate correspondence to Attorneys Cadigan, Hagopian, and Smith, re: position re: redemption coins and dictate correspondence to Chapter 11 Trustee Jack Cullen re: post conversion report and turnover of funds.	0.65
	02/14/94	Drafting of motion to carve out funds for fees and expenses pursuant to 11 USC 506(c) with supporting memoranda.	0.35
	02/18/94	Review of and revise memorandum in support of motion to carve out funds to pay Trustee's commission and expenses pursuant to 11 USC 506(c).	0.20
	02/21/94	Telephone discussion with Harold Chorney re: inventory and appraising remaining assets of debtor. Chorney claims that certain assets unaccounted for from Chapter 11 administration.	0.35
	02/21/94	Meeting with Harold Chorney re: inventorying and appraising remaining assets of debtor. Review of prior appraisals, inventories, affidavits submitted and pleadings.	3.00
	02/21/94	Review of docket sheet re: prior proceedings in this case.	0.30
	02/23/94	Telephone discussion with Sheryl Serreze, Esq., of U.S. Trustee's office re: motion for carve out of administration expenses.	0.20
	02/24/94	Discussion with Peter Furness, Esq., and Sheryl Serreze, Esq., re: past proceedings and history of case.	0.35

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Cumberland Investment Corporation  
JDM Trustee

vs.

Atty.	Date	Description	Hours
	02/25/94	Telephone discussion with Sheryl Serreze, Esq., of U.S. Trustee's office re: issues concerning Eastland's claim as a secured creditor.	0.15
*	02/25/94	Review of pleadings previously filed in case re: validity of Eastland Bank's claim to be secured in all assets of the debtor including objections to motion to approve secured claim and to motion to compromise claim of Eastland Bank including review of testimony of Thomas Holis at two day deposition.	3.75
*	02/27/94	Review of certain pleadings filed in adversary proceeding 92-1109, certain documents filed in Harold Charney's criminal proceeding in U.S. District Court and certain pleadings. re: petition for writ of ceriorari filed in the U.S. Supreme Court.	2.00
	03/01/94	Telephone discussion with Ed Bertozzi, Esq., re: upcoming status hearing re: return coins to redemption coin holders past proceedings in bankruptcy case.	0.30
	03/01/94	Telephone discussion with Dave Hersey, coin purchaser still has coins, purchased coins after Bankruptcy Court order Chorney not to sell any further coins. Hersey filed a proof of claim in the Chapter 11 proceeding - questions whether and how to take loss on coins, refer him to tax practitioner.	0.70
	03/02/94	Review of post-conversion report filed by Chapter 11 Trustee John Cullen and dictate correspondence to him re: additional information requested.	0.35
	03/08/94	Telephone discussion with Frank Cadigan, Esq., of the FDIC re: motion for carve out of administrative expenses, tomorrow's conference with the Bankruptcy Judge and possible settlement of pending adversary proceeding.	0.30
*	03/09/94	Attendance at status conference at Bankruptcy Court attended by Judge Votolato, Attorneys Sheryl Serreze, Frank Cadigan, Ed Bertozzi, Matthew McGowan, Mark Hagopian, and Ross Watson and Barbara Quinn of the FDIC.	2.35
	03/09/94	Telephone discussion with William Newman, redemption coin holder, re: when he will be getting his coins back.	0.20
	03/10/94	Telephone discussion with Hershel Smith, Esq., re: conference at Bankruptcy Court re: how to proceed with pending adversary proceeding.	0.30

Cumberland Investment Corporation  
JDM Trustee

vs.

Atty.	Date	Description	Hours
	03/10/94	Review of file and dictate correspondence to Attorney Frank Cadigan re: efforts to resolve pending disputes as administrative expenses approximate value of remaining assets.	0.35
	03/15/94	Telephone discussion with Chris Glynn, redemption coin holder re: status of case.	0.20
	03/18/94	Telephone discussion with Attorney Scott Lutes, re: availability of inventory records re: appeal of criminal conviction.	0.25
*	03/28/94	Review of pleadings filed re: motion to carve out funds to pay certain administrative expenses filed by the U.S. Trustee and the FDIC to prepare for tomorrow's hearing and telephone discussion with Attorney Frank Cadiugan of the FDIC re: possible resolution of FDIC's objection to motion.	0.65
*	03/29/94	Attendance at Bankruptcy Court hearing on FDIC's objection to Trustee's motion to carve out funds for administrative fees and expenses and reviewing and revising stipulation whereby FDIC withdraws their objection.	1.20
	03/29/94	Dictation of correspondence to Frank Cadigan, Esq., with revised stipulation regarding Trustee's motion to carve out funds.	0.20
	04/15/94	Telephone discussion with Frank Cadigan, Esq., of FDIC, he will be signing stipulation re: resolution of carve out motion and forwarding it to me today.	0.15
	04/15/94	Review of correspondence from creditor Delia DeGaetano and dictate correspondence to her.	0.20
*	05/01/94	Review of correspondence from Frank Cadigan, Esq., with executed stipulation to be entered in Court.	0.20
	05/01/94	Review of pleadings filed by Zottershel Smith, Esq., and John Cullen, Esq., re: further accounting.	0.20
	05/01/94	Review of correspondence from Warren Taft and dictate correspondence to him.	0.15
	05/03/94	Attendance at Bankruptcy Court at status conference in open Court re: administration of case and status of	0.85

Cumberland Investment Corporation  
JDM Trustee

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vs.

Atty.	Date	Description	Hours
		pending adversary proceedings.	
*	05/03/94	Meeting with Attorneys Frank Cadigan, Mark Hagopian and R.E. Allen re: negotiations - possible settlement of pending disputes.	1.20
	05/03/94	Discussion with Harold Chorney at Bankruptcy Court Clerk's Office re: administration of case.	0.75
	05/03/94	Dictation of correspondence to Frank Cadigan, Esq., re: authorization to release certain inventory documents to Harold Chorney to accountant Peter Lockey re: last tax returns of Debtor and to Seymour Posner, Esq., re: last tax returns and financial records of Debtor.	0.25
*	05/05/94	Telephone discussion with Z. Hershel Smith, Esq., re: tomorrow's meeting at Fleet Bank vaults re: settlement discussions and pending litigation.	0.30
	05/06/94	Meeting with Sheryl Serreze, Esq., Frank Cadigan, Esq., Z. Hershel Smith, Esq., Mark Hagopian, Esq., and two other representatives of FDIC at Fleet Bank in Woonsocket to discuss possible resolution of pending disputes and to view assets of Debtor kept in upstairs vault - I was not allowed into downstairs safe deposit boxes.	3.25
	05/09/94	Telephone discussion with Frank Cadigan, Esq., o.k. to release inventory to Chorney, he will send confirming letter. FDIC will move for relief from stay to liquidate assets. Sy Posner may oppose sale of certain items if still needed for evidence re: redemption coins - 268 proof of claim, approximately 200 - 220 proofs of claim filed by redemption coin holders.	0.30
*	05/13/94	Telephone discussion with Joe DiOrio, Esq., re: administrative claim of Fleet Bank.	0.20
	05/13/94	Telephone discussion with Hershel Smith, Esq., re: possible resolution to issues with the redemption coin claimants.	0.20
	05/24/94	Attendance at Bankruptcy Court on Warren Taft's motion for complete accounting from John Cullen and discussion at Court at Z. Hershel Smith, Esq., Mark Hagopian, Esq., and John Cullen, Esq. re: additional inquiries to be answered by Cullen.	1.75

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Cumberland Investment Corporation  
JDM Trustee

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vs.

Atty.	Date	Description	Hours
	05/24/94	Discussion with Harold Chorney at Bankruptcy Court re: accounting for assets of bankruptcy estate.	0.75
	05/25/94	Review of file, dictate correspondence to Sheryl Serreze, Esq., Harold Chorney and Z. Hershel Smith, Esq., re: what assets may be unaccounted for and what documents are in the possession of the U.S. Attorney's office.	0.35
	05/27/94	Telephone discussion with Z. Hershel Smith, Esq., re: interested purchaser for slide projector and slides.	0.15
	06/07/94	Review of correspondence of June 2, 1994 from Alicia Flowers re: claim of Ellis Davis and dictate correspondence to her with copies to Attorneys Cadigan, Smith and Hagopian.	0.25
	06/07/94	Telephone discussion with Z. Hershel Smith, re: someone has an interest in purchasing all non-redemption coin assets of debtor.	0.15
	06/08/94	Telephone discussion with Sheryl Serreze of US Trustee's office that John Truslow of FBI supervised investigation of debtor, Peat, Marwick & Thorne accountants did prior audit of debtor's records, did not do tax return, accountants address is Attention Ian Murray, 4 Robert Speck Parkway, Mississauga, Ontario, Canada L4Z 1S1, telephone number 416-949-7800. Postal Inspector had inventories, no one knows where they are now.	0.20
	06/08/94	Telephone discussion with Harold Chorney, he received inventory taken by FDIC which he previously requested, he will supply me with documents substantiating his claim that certain assets are missing.	0.30
	06/10/94	Telephone discussion with Z. Hershel Smith, Esq., re: interest of Ideal Stamp Co. to examine debtor's assets for purpose of making offer.	0.15
	06/13/94	Telephone discussion with Virginia McKenzie re: notice she received re: opting out of class action and what it means to her as shareholder in Wescap, told her I did not believe she would receive anything as a shareholder and I did not believe she would have to pay any attorneys fees as a shareholder, other than what came out of bankruptcy estate.	0.15

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Cumberland Investment Corporation  
JDM Trustee

vs.

Atty.	Date	Description	Hours
*	06/24/94	Meeting with Mark Hagopian's office with Mark Hagopian, Z. Hershel Smith, and Frank Cadigan re: efforts to resolve pending litigation coin holders claims and administrative claims.	2.35
	06/28/94	Telephone discussion with Harold Chorney re: status of settlement discussions with Attorneys Frank Cadigan, Mark Hagopian and Z. Hershel Smith.	0.20
	06/29/94	Telephone discussion with Z. Hershel Smith, Esq., has interest in purchasing whatever assets U.S. Attorney needs for prosecution of appeal, this would include stamps.	0.15
	06/30/94	Telephone discussion with Denise Pelleteir, of FDIC re: meeting at vault in Woonsocket and developing procedure for identifying redemption coinholders claim.	0.20
*	07/01/94	Telephone discussion with Joseph Reale, Esq., re: pending litigation, he will now be co-counsel for redemption creditors.	0.15
	07/01/94	Meeting with Frank Cadigan, Z. Hershel Smith and representatives of FDIC at Fleet Bank vault in Woonsocket to inspect "redemption" coins for purpose of formulating plan to return coins to redemption coin holders who can demonstrate ownership rights.	3.50
*	07/06/94	Attendance at status conference at Bankruptcy Court re: pending adversary proceeding by redemption coin holders, Frank Cadigan and Hershel Smith also present.	1.25
	07/06/94	Review of forms filed by redemption coin holders opting out of class action.	0.30
	07/12/94	Telephone discussion with Joseph DiOrio, Esq., re: status of case and request for appraisals.	0.15
	07/29/94	Telephone discussion with Frank Cadigan re: payment of administrative expenses, interpleading redemption coin holders who have opted out.	0.30
*	08/03/94	Review of file and attend Bankruptcy Court hearing and discussions with Frank Cadigan, Esq., and Z. Hershel Smith, Esq., re: details of resolving pending class action and discussions with Harold Chorney who was also present.	1.60

Cumberland Investment Corporation  
JDM Trustee

vs.

Atty.	Date	Description	Hours
*	09/30/94	Telephone discussion with Z. Hershel Smith, Esq., re: Notice of proposed settlement of redemption coin holders class action and review of document to be filed in court proposing settlement.	0.30
*	10/07/94	Telephone discussion with Z. Hershel SMith, Esq., re: notice of proposed settlement of class action.	0.20
*	10/11/94	Telephone discussion with John Fitzgerald of U.S. Trustee's office re: Eastland Bank/FDIC's application to compromise controversy with class action, claimants who opted out of the settlement.	0.30
	10/12/94	Telephone discussion with Joseph DiOrio, Esq., re: Fleet's super priority in Debtor's assets pursuant to Bankruptcy Court Order.	0.35
	11/03/94	Telephone discussion with Z. Hershel Smith, Esq., re: proposed settlement of certain administration expenses of proposals to liquidate certain assets of Debtor.	0.25
	11/15/94	Telephone discussion with Z. Hershel Smith, Esq., and Milton Lerman re: status of case and interest of Mr. Lerman to bid on remaining asses of estate.	0.20
	12/02/94	Telephone discussion with Steve Ciminelli, investor, re: status of case and if he can frile claim out of time, he has his coins.	0.20
	12/16/94	Telephone discussion with Z. Hershel SMith, Esq., re: issues related to alleged missing assets.	0.15
	12/28/94	Meeting with Z. Hershel Smith, Esq., Harold Chroney, Philip G. Dunleavey and Traian S. Nacu re: their claims of missing and unaccounted for assets from Chapter 11 administration.	1.40
	01/04/95	Telephone discussion with Attorney Scott Lutes re: his attempts to get inventory and detailed description of disposition of assets during administration of Chapter 11 proceeding.	0.30
	01/11/95	Telephone discussion with Z. Hershel Smith, Esq., re: procedure to return coins to redemption coin holders pursuant to settled class action matter.	0.20
	01/23/95	Telephone discussion with David Hersey, redemption coin holder re: procedure by which he can make claim for	0.35

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Cumberland Investment Corporation  
JDM Trustee

vs.

Atty.	Date	Description	Hours
		return of his coins, referred him to redemption coin holder's attorneys for class action suit.	
	01/27/95	Telephone discussion with Traian Nacu, former landlord of Debtor, re: status of case, has a claim for rent.	0.15
	02/02/95	Telephone discussion with Frank Cadigan, Esq., re: Hershel taking possession of redemption coins, Hershel will take possession tomorrow, Frank will record transaction on tape.	0.20
	03/06/95	Telephone discussion with John Fitzgerald of U.S. Trustee's office re: U.S. Trustee's objection to proposed Order re: disposition of redemption coin.	0.30
	03/06/95	Telephone discussion with Hershel Smith, Esq., re: objection of U.S. Trustee to disposition of redemption coins, he will file report re: who get redemption coins will determine time deadlines, to reform coins, dispose of coins not claimed by a specific redemption coinholder and file fee application.	0.30
*	03/24/95	Telephone discussion with Frank Cadigan, Esq., re: hearing scheduled for March 29, 1995 in Bankruptcy Court and efforts to resolve outstanding issues.	0.25
*	03/29/95	Attendance at Bankruptcy Court on John D'Angelo and Warren Taft's motion for entry of consent order re: return of redemption coins.	1.35
*	03/29/95	Meeting with Frank Cadigan, Esq., Joseph DiOrio, Esq., John Fitzgerald, Esq., Sheryl Serreze, Esq., Edward Bertozzi, Esq., and Z. Hershel Smith, Esq., at Bankruptcy Court re: effort to arrive at settlement of outstanding issues.	0.50
	04/05/95	Meeting with Cummings Way, Woonsocket with Hershel Smith, Esq., Frank Cadigan, Esq., and others from FDIC and Hershel Smith's office to turnover redemption coins to Hershel Smith pursuant to Bankruptcy Court Order of March 28, 1995.	6.00
	04/18/95	Telephone discussion with Barbara Quinn of FDIC re: meeting with representatives of FBI and US Attorney.	0.15
	04/21/95	Meeting with Barbara Quinn and Ross of FDIC, Special Agent John Trislow of FBI and postal inspector Stephen C. Rothemich at Fleet Bank in Woonsocket re: status of	2.75



Cumberland Investment Corporation  
JDM Trustee

vs.

Atty.	Date	Description	Hours
		assets remaining in Woonsocket and FBI's taking custody of evidence re: the Harold Chorney criminal matter.	
	05/02/95	Telephone discussion with Frank Cadigan, Esq., re: disposition of remaining coins.	0.20
	05/03/95	Telephone discussion with Frank Cadigan, Esq., re: getting Christie's to take possession of remaining assets of Debtor and tomorrow's conference at Bankruptcy Court re: redemption coin holder's claim.	0.20
	05/04/95	Telephone discussion with James Lamb of Christie, Manson & Woods International, Inc., re: taking possession of Debtor's remaining inventory and proposals for its disposition. For public auction, Christie's fees are 10% seller's commission plus a 10% buyer's premium, if sealed bid sale, 20% seller's commission. Before shipment, Christie's needs to know volume and weight of shipment or alternatively, number of silver dollars, boxes of stamps boxes of paper money, etc.	0.35
*	05/04/95	Drafting of joint petition of Chapter 7 Trustee and FDIC to have Christie's take possession of Debtor's remaining inventory.	0.50
	05/04/95	Review of file prior to today's hearing scheduled by Bankruptcy Court.	0.50
*	05/04/95	Attendance at Bankruptcy Court conference (in open Court) re: Warren Taft's letter to Z. Hershel Smith, Esq., Attorneys Smith, Frank Cadigan also present were John Fitzgerald, Warren Taft, Phillip Dunleavey, Hal Chorney also present issue of Christie's moving inventory also additional addressed. Presentations made to Court twice.	1.30
	05/04/95	Attendance at meeting at Bankruptcy Court at Judge's suggestion, in attendance, Hershel Smith, Frank Cadigan, Edward Bertozzi, Warren Taft, Phillip Dunleavey, Hal Chorney re: issues raised by Warren Taft and Hal Chorney and issue of moving coins, stamps, etc., also addressed.	3.20
	05/04/95	Meeting with office with Frank Cadigan of FDIC and conference call with James Lamb of Christie's re: Christie's taking possession of vault contents, inventorying same and then making proposals for disposition of inventory.	0.60

Cumberland Investment Corporation  
JDM Trustee

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vs.

Atty.	Date	Description	Hours
	05/05/95	Drafting of correspondence to Z. Hershel Smith, Esq., re: remaining redemption coins, redemption coins delivered to Smith and Warren Taft's request for information.	0.30
	05/08/95	Telephone discussion with Ed Bertozzi, Esq., re: Warren Taft's request for information and Ed Bertozzi's telephone discussion with Jack Cullen, Esq., and efforts to reach Michael Wingarten.	0.30
	05/10/95	Telephone discussion with Peter Furness, Esq., re: location of lists of assets and tapes, his former firm Hinckley, Allen may have some of these, they received copies of documents for per Bernerstein and Michael Weingarten.	0.20
	05/10/95	Review of correspondence, pleadings and transcripts.	2.20
	05/11/95	Review of correspondence, pleadings and transcripts to respond to inquiries from U.S. Trustee and to make written requests for information per Warren Taft's requests.	1.75
	05/15/95	Meeting with Russ Watson of FDIC, and FBI special agent, John Trislow and Christina DeCellio, of this office, in Woonsocket at former Eastland Bank vault to establish process for inventorying possession of contents per Bankruptcy Court Order. Christina of this office was to witness physical inventory by FDIC.	6.00
	05/16/95	Meeting with in Woonsocket at former Eastland Bank vault to continue process of inventorying of contents per Bankruptcy Court Order, met with Russ Watson and Barbara Quinn of FDIC. Also present were two security guards and Christina from this office. Also review of previous appraisal.	2.00
	05/17/95	Meeting with Woonsocket of former Eastland Bank vault to continue process of inventorying contents of vault, prior to Christie's taking possession of contents per Bankruptcy Court order, met with Russ Watson and Barbara Quinn of FDIC. Also present two security guards and Christina from this office. Review of prior appraisals	1.00

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Cumberland Investment Corporation  
JDM Trustee

vs.

Atty.	Date	Description	Hours
		and inventories.	
	05/17/95	Drafting of correspondence to Attorneys Cullen, Posner, DiOrion and Cambridge Meridian Group, Stephen C. Rothemich and John Truslow re: documenting chain of custody of Debtor's assets per May 4, 1995 hearing re: Warren Taft's requests.	1.30
	05/17/95	Drafting of correspondence to John P. Fitzgerald, assistant U.S. Trustee in response to his letter of April 24, 1995.	0.90
	05/17/95	Drafting of correspondence to Z. Hershel Smith, Esq., re: turnover of remaining redemption coins and request for detail re: disposition of redemption coins.	0.40
	05/17/95	Drafting of correspondence to Denise Gallo of U.S. Trustee's office responding to her correspondence of 05/11/95.	0.15
	05/17/95	Drafting of correspondence to special agent John Truslow re: assets in his possession.	0.15
	05/19/95	Meeting with David Powers and Kimberly A. Koprusak of Z. Hershel Smith's office, Ross Martin, Barbara Quinn and Judy of FDIC at former Eastland Bank Vault to deliver remaining redemption coins per prior authorization of Bankruptcy Court.	1.20
	05/22/95	Review of pleadings and correspondence, and draft correspondence to Z. Hershel Smith, Esq., re: disposal of redemption coins remaining in Smith's possession.	0.90
	05/22/95	Telephone discussion with Barbara Quinn of FDIC re: tomorrow's pick-up of remaining inventory at Woonsocket Vault by Christie's.	0.15
	05/23/95	Meeting with former Eastland vault in Woonsocket, RI with Ross Martin, Barbara Quinn and Frank Cadigan, Esq., of the FDIC to turnover contents of vault to Brinks for shipment to Christie's for their proposal re: disposing of contents, inventory contents of vault.	6.00
	05/24/95	Telephone discussion with Z. Hershel Smith, Esq., re: his proposals for disposing of remaining redemption coins.	0.15
	05/25/95	Review of correspondence from Michael Weingarten of Cambridge Meridian Group and dictate correspondence to	0.30

Cumberland Investment Corporation  
JDM Trustee

vs.

Atty.	Date	Description	Hours
		Michael Wingarten and Sy Posner, Esq., as follow-up to prior correspondence re: tracing chain of custody of Debtor's assets.	
	05/30/95	Telephone discussion with Irving Brodsky, Esq., re: Hershel Smith's suspension, Brodsky's taking over his files and existence of thousands of silver dollars recently turned over to Hershel Smith/.	0.30
	05/30/95	Telephone discussion with Kim Koprusak regarding Hershel Smith's suspension and her knowledge re: redemption coins, unreturned coins remain in safe at 21 Douglas Ave., Providence, RI both Kim and Hershel have combinations, per Hershel's direction, Kim will return coins to David Campbell, Esq.	0.25
	05/30/95	Telephone discussion with David Campbell, Esq., re: Hershel Smith's suspension and discussion with Kim Koprusak and Irving Brodsky, Esq., I suggest he take immediate inventory of coins still in Hershel's possession, and make arrangements to take his possession.	0.20
	05/30/95	Telephone discussion with (conference call) with Kim Koprusak and David Campbell, Esq., re: making arrangements for Campbell to inventory and/or take possession of redemption coins, Campbell wishes to investigate being added to bond, before he takes possession. I recommend he take immediate inventory of the coins.	0.30
	05/30/95	Telephone discussion with John Fitzgerald, assistant U.S. Trustee re: status of case, in light of Hershel Smith's suspension, relate earlier discussions with Irving Brodsky, Kim Koprusak and David Campbell.	0.30
	05/31/95	Telephone discussion with Joseph DiOrio, Esq., re: releasing information previously requested, he needs authorization from FDIC, he needs several more days to supply me with details re: disbursement on administrative priority loan.	0.30
	05/31/95	Telephone discussion with Sheryl Serreze, Esq., re: effect of Hershel Smith's suspension on administration of bankruptcy estate.	0.15
	06/01/95	Drafting of correspondence to Irving Brodsky, Esq., re: silver dollars previously turned over to Hershel Smith.	0.25

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Cumberland Investment Corporation  
JDM Trustee

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vs.

Atty.	Date	Description	Hours
	06/01/95	Telephone discussion with David Campbell, Esq., he has discussed Cumberland Investment Corporation matter with Irving Brodsky, Esq., Brodsky will retain coins for time being, he may replace Hershel Smith as Co-counsel.	0.20
	06/05/95	Telephone discussion with David Campbell, Esq., as for as he is concerned, as Irving Brodsky, Esq., has taken possession of remaining redemption coins, Brodsky is now responsible for them. Campbell had prior telephone discussion with Brodsky, advising him of situation Campbell had offered to take coins for redemption coin holders, but Brodsky went ahead and took coins. Campbell will be at Thursday's hearing.	0.30
	06/07/95	Telephone discussion with Ed Bertozzi, Esq., re: status of requests for documentation and tomorrow's hearing in Bankruptcy Court, Bertozzi never had inventory or videos.	0.30
	06/07/95	Telephone discussion with Sy Posner, Esq., he will appear at tomorrow's hearing in Bankruptcy Court cannot locate yellow notebooks (inventory books), does have receipts has videos, some inventories, some sign in and out cards.	0.65
	06/07/95	Telephone discussion with Irving Brodsky, Esq., he will appear at tomorrow's hearing in Bankruptcy Court.	0.10
	06/07/95	Telephone discussion with (conference call) with Ed Bertozzi, Esq., and John Cullen, Esq., re: John's response to my letter of May 17, 1995.	0.60
	06/07/95	Telephone discussion with Joseph DiOrio, Esq., re: request for documents, documents are available once FDIC give permission to release them.	0.25
*	06/08/95	Preparation of (for) hearing in Bankruptcy Court, review correspondence from Cambridge Meridian Group, Joseph DiOrio, Esq., and John Cullen, Esq.	0.40
*	06/08/95	Attendance at Bankruptcy Court on status hearing re: Warren Taft's prior correspondence to Bankruptcy Court, conference in Judge's chambers, meeting in library prior to hearing to resolve outstanding issues and hearing in open Court, attending assistant U.S. Trustee, Attorneys Frank Cadigan, Irving Brodsky, David Campbell. Disclosure made to Court that no money for unsecured creditors but Trustee's efforts continue to respond to Warren Taft's requests and will request court authority to liquidate assets,. Chapter 7 Trustee and FDIC agree	2.30

Cumberland Investment Corporation  
JDM Trustee

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vs.

Atty.	Date	Description	Hours
		to cap any additional Trustee's fees related to regarding to Warren Taft at \$25,000.00 with approval of Bankruptcy Court Warren Taft's telephone number 508-473-2846, address P.O. Box 52, Mendon, MA 01756.	
	06/08/95	Meeting with Frank Cadigan, Esq., re: proposal by Christie's to dispute of assets previously shipped to them.	0.30
	06/08/95	Meeting with Joseph DiOrio, Esq., and Frank Cadigan, Esq., at Hinckley, Allen, Snyder & Comen, re: materials available for review, procedure for setting up time to review materials with Warren taft and Frank Cadigan and review of materials to determine what was available for review and obtain FDIC permission to review materials.	1.30
*	06/09/95	Telephone discussion with Irving Brodsky, Esq., re: Order authorizing payment of expenses from redemption coins.	0.10
	06/09/95	Telephone discussion with Warren Taft re: Joseph DiOrio's letter, coordinating meeting with Joseph DiOrio and Warren Taft and how to proceed re: issues raised by Taft.	0.20
	06/09/95	Telephone discussion with Frank Cadigan re: proposal for Christie's to sell coins, stamps, etc. in their possession and need to act quickly to get into their September sale.	0.20
	06/09/95	Telephone discussion with Frank Cadigan, Esquire re: need to notice notice out intended sale quickly to accomodate Christie's schedule. Christie's will not complete inventory of coins until either sales agreement is signed as \$20,000.00 paid for inventory.	0.30
	06/09/95	Telephone discussion with Warren Taft re: prior telephone discussion with Frank Cadigan, Taft will oppose any sale unless inventory is complete prior to notice of intended sale.	0.20
	06/09/95	Telephone discussion with Frank Cadigan, Esq. re: discussion with Warren Taft, FDIC will agree to omit from sale any coins which bear same markings as Taft's coins (year end month) until those issues are resolved.	0.20
	06/09/95	Telephone discussion with Warren Taft re: prior discussion with Cadigan, not satisfactory to Taft, Taft wants to substantiate that coins which Christie's has are not his coins to further document litigation which he	0.30

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Cumberland Investment Corporation  
JDM Trustee

vs.

Atty.	Date	Description	Hours
		intends to bring, reason why he wants chain of custody of coins documented.	
	06/09/95	Telephone discussion with Frank Cadigan, Esq. re: prior discussion with Taft, will proceed forward with intended sale giving Taft every opportunity to view coins in New York and to substantiate his coins may be at Christie's if he chooses to do so.	0.20
	06/12/95	Telephone discussion with Frank Cadigan, Esq., re: procedures for going forward with sale of assets in the control of Christie's	0.25
	06/13/95	Telephone discussion with (conference call with) Edward Bertozzi, Esq., and John Cullen, Esq., re: status of matter re: Warren Taft and availability of certain records including transcripts of removal of assets by Chapter 11 Trustee, Cullen only has single transcript which starts with police procedure.	0.20
	06/13/95	Telephone discussion with (conference call) with Frank Cadigan and James Lamb of Christie's re: sale of silver dollars and requirements of notice of sale, need to catalogue, inventory and appraise silver dollars prior to auction ad terms of agreement with Christie's.	0.40
	06/13/95	Telephone discussion with Frank Cadigan re: sale of silver dollars, noticing sale and terms of agreement with Christie's	0.35
	06/14/95	Review of Frank Cadigan's fax of June 14, 1995 and telephone discussion with Frank Cadigan, Esq., re: proceeding forward with Christie's re: sale of assets in their possession.	0.30
	06/15/95	Telephone discussion with Warren Taft, he cannot make meeting on June 27, 1995, requests it be rescheduled.	0.15
	06/21/95	Telephone discussion with Joseph DiOrio, Esquire re: status of efforts to sell assets in hands of Christies.	0.25
*	06/26/95	Review of file and draft notices of intended sale (2) - one notice for sale of U.S. Silver dollars and one for sale of stamps.	2.60
*	06/26/95	Drafting of motion (2) and memorandum (2) to shorten time to object to notices of intended sale for coins and for stamps.	0.50

Cumberland Investment Corporation  
JDM Trustee

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vs.

Atty.	Date	Description	Hours
	06/26/95	Drafting of correspondence to Warren Taft in response to his letter of June 22, 1995.	0.30
	06/26/95	Drafting of correspondence to Warren Taft in response to his letter of June 22, 1995.	0.30
*	06/27/95	Review of and revise notice of intended sale re: U.S. Silver Dollars, notice of intended sale re: stamps, motion to shorten time (2) with memoranda.	0.50
*	06/27/95	Drafting of application to employ Christie's as auctioneer/custodian with supporting affidavit.	0.50
	06/28/95	Telephone discussion with Sy Posner, Esq., re: recent correspondence re: Warren Taft.	0.20
*	06/28/95	Telephone discussion with Frank Cadigan, Esq., re: revisions to notices of intended sale re: sale of U.S. Silver Dollars and stamps.	0.40
	07/05/95	Meeting with Frank Cadigan, Esq., Warren Taft, Barbara Quinn, Ross Watson, Joseph DiOrio, Esq., and Theresa Ryan Re: Warren Taft's prior requests, super-priority claim of Fleet and parameters of a sale of assets presently in the possession of Christie's.	5.00
	07/07/95	Telephone discussion with Frank Cadigan, Esq., Ross Watson, and Barbara Quinn re: resolving dispute with Fleet Bank (through Joseph DiOrio and terms of proposed sale of assets in Christie's possession and having portion to come into estate free of chapter 7 and 11 administrative claims.	0.30
	07/14/95	Meeting with Sy Posner, Esq., Frank Cadigan, Esq., Ross Watson, Barbara Quinn and Theresa Ryan at the U.S. Attorney's office.	2.75
	07/17/95	Drafting of correspondence to Warren Taft re: his failure to appear at July 14, 1995, meeting and effort to reschedule.	0.30
	07/17/95	Drafting of correspondence to Seymour Posner, Esq. re: request for tax returns and name of Debtor's accountant.	0.20
	07/18/95	Telephone discussion with Sy Posner, Esq., of U.S. Attorneys office re: request for tax returns and name and address of Debtor's former accountant.	0.20



Cumberland Investment Corporation  
JDM Trustee

vs.

Atty.	Date	Description	Hours
	07/19/95	Telephone discussion with Frank Cadigan, Esq., re: proceeding with sale of asset in possession of Christie's and rescheduling meeting with Warren Taft.	0.30
	07/19/95	Discussion with Sy Posner, Esq., re: rescheduling meeting with Warren Taft, he will not go forward if Warren Taft is represented by Attorney who has represented Harold Chroney.	0.35
	07/21/95	Telephone discussion with Sy Posner of U.S. Attorneys office re: rescheduling meeting with Warren Taft.	0.15
	07/21/95	Drafting of correspondence to Warren Taft with copies of Seymour Posner, Esq., and Frank Cadigan, Esq., re: rescheduled meeting at U.S. Attorney's office.	0.40
	07/21/95	Telephone discussion with Cynthia Simmons, proposed disbursement to Drake Capital and Qualified Annuity Services are ok send letter of authorization to Theresa Quirk at Shawmut Trust co.	0.20
	08/10/95	Telephone discussion with Sy Posner, Esq., of the U.S. Attorney's office re: tomorrow's meeting with representatives of FDIC and Warren Taft and what records will be made available.	0.40
	08/10/95	Telephone discussion with Frank Cadigan, Esq., of the FDIC re: tomorrow's meeting with Sy Posner, Esq., and Warren Taft, Frank will not be there, but Jennifer French will be present, Frank agrees that copy of Christie's appraisal inventory can be applied to Taft.	0.40
	08/11/95	Meeting with Sy Posner, Esq., Warren Taft, representatives from FDIC re: Warren Taft's prior inquiries, review tapes.	2.75
	08/16/95	Telephone discussion with Gary Donahue, Esq., re: tomorrow's hearing and position re: Warren Taft's letter previously written to Court.	0.75
*	08/17/95	Review of file and attendance at Bankruptcy Court hearing re: Warren Taft's prior correspondence to Court, Warren Taft, Irving Brodsky, Gary Donohue, Esq., Frank Cadigan, Esq., present.	1.50
	09/05/95	Telephone discussion with David Campbell, Esq. re: status of redemption coins, told him estate has no interest in	0.30

Cumberland Investment Corporation  
JDM Trustee

vs.

Atty.	Date	Description	Hours
		redemption coins.	
	09/06/95	Review of file and draft Chapter 7 Trustee's response regarding Marguerite Topalian's letter as required by Court's Order of August 23, 1995.	1.75
	09/19/95	Telephone discussion with Frank Cadigan, Esq., he is still awaiting approval from committee re: settlement previously discussed, Christy's needs 60 days notice before sale (December 4) to be able to advertise.	0.20
	09/21/95	Telephone discussion with Frank Cadigan, Esq., re: status of efforts to sell coins and stamps at Christie's.	0.30
	09/28/95	Telephone discussion with Frank Cadigan, Esquire re: status of offers to sell coins and stamps in Christie's possession.	0.25
	09/29/95	Telephone discussion with (2) with Frank Cadigan, Esquire re: revisions to notice of intended sale of silver coins and stamps.	0.40
	09/29/95	Review of and revise of notice of intended sale free and clear of liens and encumbrances re: sale of silver dollars and stamps.	1.35
	10/02/95	Telephone discussion with Michael Marashian (he has received his coins back) but his mother Rosa Marashian (who has received some of the coins from Hershel Smith has 36 coins not returned to her) what can she do to ascertain whether any coins matching her year and mint mark are at Christie's, he will fax to me description of coins.	0.40
	10/02/95	Telephone discussion with David Hersey re: notice of intended sale of coins and stamps, he may want to object (told him to do so if he believes it appropriate), says he believes he is a seared creditor (told him I didn't think so), said he testified in bankruptcy court and therefore should be compensated in some way (told him no basis for this), says he believes he was misled by system that allowed Chorney to continue to sell coins after debtor was in bankruptcy, put \$250.00 deposit down on coin worth \$8k - 12k never received coin or deposit back, also stated he believed Chorney's son to be in coin business.	0.65

Cumberland Investment Corporation  
JDM Trustee

vs.

Atty.	Date	Description	Hours
*	10/03/95	Telephone discussion with Irving Brodsky, Esquire he will object to notice of intended sale to protect rights of redemption coin holders, even though class action suit settled.	0.40
	10/03/95	Telephone discussion with Frank Cadigan, Esquire re: earlier discussion with Irving Brodsky.	0.15
*	10/05/95	Telephone discussion with Frank Cadigan, Esquire re: objection filed by Irving Brodsky, Esquire to motion to shorten time re: notice of intended sale ad, correspondence from Michael Maroshian and Harry & Freda Kernes re: coins not returned by settlement of class action.	0.50
	10/05/95	Telephone discussion with Joseph DiOrio, Esquire re: notice of intended sale and motion to shorten time re: sale of coins and stamps.	0.30
	10/05/95	Telephone discussion with Frank Cadigan, Esquire and Barbara Quinn of FDIC re: dealing with Fleet's claim to be superpriority claim and problem with matching description of coins supplied by redemption coinholders to Christie's description as Christie's separately characterizes Morgan vs. Peace Dollars but redemption coinholders do not.	0.30
	10/05/95	Telephone discussion with Jeffrey Geller, redemption coin holder re: notice re: sale of coins and stamps, he has receipt for coins given by Chorney, but not detailed; just year of coin. He will provide me with copy of his receipt and will contact Irving Brodsky re: whether his coins are in Brodsky's possession.	0.35
*	10/11/95	Telephone discussion with Frank Cadigan, Esquire re: objections to intended sale filed by Fleet and Harold Chorney.	0.35
*	10/11/95	Telephone discussion with Frank Cadigan, Esquire and Joseph DiOrio, Esquire re: objection to intended sale filed by Fleet.	0.30
*	10/12/95	Telephone discussion with Joseph DiOrio, Esquire re: resolving his objection to notice of intended sale of coins and stamps, he will agree to sale subject to his right to oppose chapter 7 administrative expenses to be paid to Fleet, but if FDIC settles with Fleet, original terms of notice of intended sale will remain in effect.	0.30

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Cumberland Investment Corporation  
JDM Trustee

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vs.

Atty.	Date	Description	Hours
*	10/12/95	Telephone discussion with Frank Cadigan, Esquire re: discussion with Joseph DiOrio, Esquire, Frank agrees with terms and also discuss overall status of objections to notice of intended sale of coins and stamps.	0.35
*	10/12/95	Telephone discussion with Joseph DiOrio, Esquire re: negotiating resolution of Fleets objection to sale of coins and stamps.	0.40
	10/13/95	Telephone discussion with (2) Frank Cadigan, Esquire re: efforts to have Bankruptcy court authorize a sales procedure to sell coins and stamps prior to noticing out sale to save administrative expenses, will prepare joint petition for instructions.	0.35
	10/13/95	Telephone discussion with Frank Cadigan, Esquire re: efforts to sell stamps and coins through Christies and status of objections to notice to shorten time and to sell coins and stamps and possibility of rescheduling sale.	0.40
	10/17/95	Review of correspondence from Christies to FDIC faxed to me by Frank Cadigan re: cancelling December 7th auction date due to Bankruptcy Court's denial of motion to shorten time and Christie's demand for reimbursement of expenses and telephone discussion with Frank Cadigan, Esq., of FDIC re: how to proceed with sale of assets presently in possession of Christies.	0.40
*	10/26/95	Telephone discussion with Frank Cadigan, Esq., of FDIC re: proposed joint petition to be filed re: disposition of assets held by Christies and approval by Bankruptcy Court of employment of Christies.	0.15
	10/31/95	Telephone discussion with Joseph DiOrio, Esquire re: vacating of order authorizing employment of Christie's and status of case.	0.20
	11/01/95	Telephone discussion with Roy T. Fowler of Atlanta GA. Home tele. no. 404-434-8015, . work tele. no. 404-434-8707, . re: his redemption coins being held by Irving Brodsky, some coins returned to redemption coin holders, . told him recent history of case.	0.35
*	11/03/95	Telephone discussion with Frank Cadigan, Esq., re: preperation of joint petition to be submitted to Bankrutpcy Court re: sale of coins, stamps, etc., held by	0.20

Cumberland Investment Corporation  
JDM Trustee

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vs.

Atty.	Date	Description	Hours
		Christies.	
*	11/07/95	Telephone discussion with Frank Cadigan, Esq. re: preparation of joint application re: sale of coins and stamps in possession of Christies.	0.15
*	11/13/95	Telephone discussion with Frank Cadigan, Esq., re: preparing joint petition for instructions with FDIC re: sale of coins and stamps in possession of Christie's.	0.20
*	11/14/95	Review of proposed joint petition for instructions from Frank Cadigan, Esq., re: retaining Christie's/Spink and conducting auction sale of coins and stamps and private sale of non-auctionable items, draft proposed revisions and draft response to Court's memorandum re: application to employ auctioneer/custodian.	2.00
*	11/14/95	Telephone discussion with Frank Cadigan, Esq., re: revisions to joint petition for instructions.	0.30
*	11/14/95	Meeting with Frank Cadigan, Esq. re: revisions to joint petition for instructions, and procedure for moving forward to attempt to liquidate assets in hands of Christie's and to resolve disputes with Fleet, redemption coin holders and administrative claimants.	1.20
	11/15/95	Review of file and dictate and revise correspondence to Gerald J. Aubin in response to his prior correspondence.	0.40
	11/20/95	Telephone discussion with with Irving Brodsky, Esq. re: joint motion for instructions filed with the FDIC re: selling coins, stamps and other assets held by Christie's.	0.20
	11/20/95	Telephone discussion with Frank Cadigan, Esq. re: earlier telephone discussion with Irving Brodsky, Esq., Cadigan will provide Brodsky with documents requested.	0.15
*	11/27/95	Review of of objection to joint motion filed by Irving Brodsky, Esq.	0.15
*	11/27/95	Telephone discussion with Frank Cadigan, Esq., re: objection to joint motion filed by Irving Brodsky.	0.15
	11/28/95	Telephone discussion with Traian Nacu of Nacu Enterprises, Inc., owner of building where Cumberland Coin operated, claims to be a Chapter 11 administrative	0.25

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Cumberland Investment Corporation  
JDM Trustee

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vs.

Atty.	Date	Description	Hours
		expense, advised him there will be no dividend to Chapter 11 administrative claimants.	
	12/12/95	Telephone discussion with with Michael Miller, he sent \$5,000.00 to debtor for coins just before debtor went into bankruptcy, never received money back or coins, re: status of case	0.30
*	12/27/95	Telephone discussion with Frank Cadigan, Esquire re: next weeks hearing on Irving Brodsky's objection to joint petition filed by Trustee and FDIC.	0.15
*	12/27/95	Review of proposed response of the FDIC to objection to prayers in joint motino for instructions filed by special master Irving Brodsky.	0.20
*	12/27/95	Telephone discussion with (conference call) with Frank Cadigan, Esq., and David Campbell, Esq., re: present status of David Campbell's representation of the redemption coin holders and the hearing on the joint petition for instructions scheduled for 01/04/96.	0.30
*	12/27/95	Telephone discussion with Frank Cadigan, Esq., re: suggested revisions to FDIC's response to objection to joint petition for instructions filed by Irving Brodsky.	0.20
	01/02/96	Telephone discussion with David Campbell, Esq., re: his scheduling conflict re: Thursday's hearing on joint petition for instructions and issue of three (3) redemption coin claimants whose coins may be in possession of Irving Brodsky, Esq., would like continuance of hearing.	0.30
*	01/04/96	Review of file prior to hearing and attendance at Bankruptcy Court hearing on joint motion for instructions filed by the Chapter 7 Trustee and the FDIC, Attorneys Frank Cadigan, Joseph DiOrio, Irving Brodsky and David Campbell appeared, Philip Dunleavey also appeared and Harold Chorney was presented in the Courtroom.	3.00
	01/05/96	Telephone discussion with Frank Cadigan, Esq., re: auction of coins and stamps by Christie's next auction in Beverly Hills.	0.35
*	01/09/96	Review of proposed notice of intended sale of coins and stamps by Christie's and advise Frank Cadigan's office of suggested revisions.	0.35

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Cumberland Investment Corporation  
JDM Trustee

vs.

Atty.	Date	Description	Hours
*	01/09/96	Telephone discussion with Frank Cadigan of FDIC re: revisions to notice of intended sale of coins and stamps and need for FDIC to get new "case" approved prior to sending out notice.	0.25
*	01/10/96	Review of faxed correspondence and proposed amended notice of intended sale from Frank Cadigan, Esq., and telephone discussions (2) with Attorney Cadigan re: revisions to amended notice of intended sale.	0.60
*	01/11/96	Telephone discussion with Frank Cadigan, Esq., re: amended notice of intended sale of coins and stamps.	0.15
*	01/22/96	Telephone discussion with Jay Katz, Esq. of Jacobs, Persinger & Parker, 77 Water Street, NY, NY 10005 and conference call with Jay Katz and Frank Cadigan, Esq. of FDIC RE: notice of intended sale of coins and stamps received by Katz' firm.	0.30
	01/31/96	Telephone discussion with Michael Marashian re: Rosa Marashian's 36 redemption coins and how its affected by February 15, 1996 hearing on notice of intended sale - she just received 30 of her 36 coins within the last week and wants know when how sale effects her claim for 6 more coins from Hershel Smith.	0.30
*	02/02/96	Telephone discussion with Frank Cadigan, Esq., re: Irving Brodsky's requests and issues relating to notice of intended sale and the hearing scheduled fro February 15, 1996.	0.20
	02/02/96	Telephone discussion with George Schudy, redemption coin holder re: notice of intended sale recently received and status of case, states he never received notice of settlement of class action case brought on behalf of redemption coint holders and never received any coins back, referred him to Irving Brodsky and advised him of history of case.	0.35
	02/05/96	Telephone discussion with Frank Barrett, a redemption coin claimant, he recieved notice of intended sale and has certain questions. Advised him as to David Campbell's and Irving Brodsky's involvement with case and that there remain certain unclaimed redemption coins in possession of Irving Brodsky.	0.25