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FEBRUARY 23, 2011
Top Billers

Top attorneys in the U.S. are being paid as much as \$1,250 an hour, according to recent court filings, significantly more than in previous years as they take advantage of big clients willing to pay top dollar even amid the downturn. The move is contributing to price inflation across the struggling \$100-billion global corporate law firm industry, where lawyers often study rival attorney fee filings in bankruptcy cases. See which attorneys had some of the highest-known hourly rates in 2010 and 2009. Click on column headers to sort.

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| Name | Firm | Practice Area 1 | Practice Area 2 | Practice Area 3 | Hourly Rate | Case Name | Date |
|-----------------------|--------------------------|--------------------------|-------------------------|-------------------------|-------------|---------------------------------|------|
| Rackis, Kirk A. | Kirkland & Ellis LLP | Corporate | | | \$1,250 | Reader's Digest Association Inc | 2010 |
| Taplin, Ian | Kirkland & Ellis LLP | Tax | | | \$1,220 | Vision Corp. | 2010 |
| Schmidt, Gerhard | Wall Golobal | Finance | Corporate | Mergers and Acquisition | \$1,165 | Aeris International | 2010 |
| Gott, Nicholas Y.L. | Baker McKenzie | Real Estate | Mergers and Acquisition | Intellectual Property | \$1,163 | Motor Liquidation Company | 2010 |
| Shubin, Andrew | Cleary Gottlieb | Bankruptcy | | | \$1,160 | Truvo | 2010 |
| McDonald, Michael | Cleary Gottlieb | Corporate | Mergers and Acquisition | | \$1,160 | Truvo | 2010 |
| Vandermeersch, Dirk | Cleary Gottlieb | Environmental Litigation | Litigation | | \$1,130 | Truvo | 2010 |
| Reding, Jacques | Cleary Gottlieb | Bankruptcy | Mergers and Acquisition | Equities | \$1,130 | Truvo | 2010 |
| McArdle, Wayne P. | Gibson Dunn | Corporate | | | \$1,110 | Lehman Brothers Holding Inc | 2010 |
| DuBois, Pierre-Arthur | Kirkland & Ellis LLP | Intellectual Property | | | \$1,105 | Reader's Digest Association Inc | 2010 |
| Scheier, Brad | Fried, Frank | Bankruptcy | | | \$1,100 | Station Casinos | 2010 |
| Lewin-Straff, Guy | Debevoise & Plimpton LLP | Corporate | | | \$1,080 | AT&T Inc | 2010 |
| Brown, Michael | Jones Day | Finance | Litigation | Regulatory | \$1,075 | Lehman Brothers Holding Inc | 2010 |
| Goffey, Lee | Jones Day | Litigation | Intellectual Law | Energy | \$1,075 | Lehman Brothers Holding Inc | 2010 |
| Sweet, Barnaby C. | Jones Day | Bankruptcy | | | \$1,075 | Lehman Brothers Holding Inc | 2010 |
| Keran, Michael A. | Gibson Dunn | Litigation | | | \$1,075 | Amara | 2010 |
| Brockway, David | Bingham McCutchen | Corporate | | | \$1,065 | Lehman Brothers Holding Inc | 2010 |
| Magee, John B. | Bingham McCutchen | Tax | | | \$1,065 | Lehman Brothers Holding Inc | 2010 |
| Nelson, William F. | Bingham McCutchen | Tax | | | \$1,065 | Lehman Brothers Holding Inc | 2010 |
| Pleffe, Bernie | Shearman & Sterling LLP | Tax | | | \$1,065 | Workspace | 2010 |
| Meyerson, Lee | Bishop Thacher | Capital Markets | Mergers and Acquisition | | \$1,050 | Washington Mutual | 2010 |
| Netzer, Ralor | Milbank Tweed | Finance | | | \$1,050 | Sea Launch Company | 2010 |
| Clayton, Lewis | Paul Weiss | Intellectual Property | | | \$1,050 | SP Wind Down Inc | 2010 |
| Fieder, Robert | Paul Weiss | Labor and Employment | | | \$1,050 | SP Wind Down Inc | 2010 |
| Rathenberg, Peter | Paul Weiss | Corporate | Tax | | \$1,050 | SP Wind Down Inc | 2010 |
| Betonsky, Kenneth J. | Milbank Tweed | Bankruptcy | Mergers and Acquisition | Securities Litigation | \$1,050 | Station Casinos | 2010 |
| Pabner, Deryck A. | Casavader | Finance | Bankruptcy | Mergers and Acquisition | \$1,050 | Cybercell Checkel Company | 2010 |
| Aronzon, Paul | Milbank Tweed | Bankruptcy | | | \$1,050 | Lehman Brothers Holding Inc | 2010 |

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| Name | Firm | Practice Area 1 | Practice Area 2 | Practice Area 3 | Hourly Rate | Case Name | Date |
|------------------------|----------------------|--------------------------|-----------------|-----------------------------|-------------|---------------------------------|------|
| Bray, Gregory | Milbank Tweed | Bankruptcy | | | \$1,050 | Keyway Games Inc | 2010 |
| Dunns, Dennis | Milbank Tweed | Bankruptcy | | | \$1,050 | Lehman Brothers Holding Inc | 2010 |
| Schiff, Kenneth E. | Wall Coastal | Mergers and Acquisitions | | | \$1,030 | Essex's Stay Inc | 2010 |
| Kar, Partha | Kirkland & Ellis LLP | Bankruptcy | | | \$1,030 | Reader's Digest Association Inc | 2010 |
| Budd, Thomas M. | Gleason Burn | Finance | | | \$1,027 | Lehman Brothers Holding Inc | 2010 |
| Moore, Robert Jay | Milbank Tweed | Bankruptcy | | | \$1,025 | Claim Jumper | 2010 |
| Darlin-Grimm, Linda | Milbank Tweed | Litigation | | | \$1,025 | Lehman Brothers Holding Inc | 2010 |
| Davis, Trayton M. | Milbank Tweed | Finance | Bankruptcy | Investment Funds Litigation | \$1,025 | Lehman Brothers Holding Inc | 2010 |
| Gruzhkin, Jay D. | Milbank Tweed | International Law | Finance | Transportation | \$1,025 | Lehman Brothers Holding Inc | 2010 |
| Heler, David S. | Latham Watkins | Bankruptcy | | | \$1,025 | Int'l REC Holdings Corp. | 2010 |
| Hirshfeld, Michael | Milbank Tweed | Tax | Real Estate | Finance | \$1,025 | Lehman Brothers Holding Inc | 2010 |
| Magold, Rainer | Milbank Tweed | Finance | | | \$1,025 | Lehman Brothers Holding Inc | 2010 |
| Tanback, Andrew E. | Milbank Tweed | Litigation | Finance | | \$1,025 | Lehman Brothers Holding Inc | 2010 |
| Sharp, Richard | Milbank Tweed | Litigation | | | \$1,025 | Lehman Brothers Holding Inc | 2010 |
| Clowry, Karl J. K. | Paul Hastings | Corporate | | | \$1,021 | Lehman Brothers Holding Inc | 2010 |
| Eagan, Mark J. | Paul Hastings | Real Estate | | | \$1,021 | Lehman Brothers Holding Inc | 2010 |
| C'Sullivan, Patrick P. | Paul Hastings | Corporate | Real Estate | | \$1,021 | Lehman Brothers Holding Inc | 2010 |
| Lincoer, Richard S. | Osby Gottlieb | Corporate | Finance | Mergers and Acquisitions | \$1,020 | Truve | 2010 |
| Duncan, James A. | Osby Gottlieb | Finance | Tax | | \$1,020 | Truve | 2010 |
| Paasloe, James | Osby Gottlieb | Tax | | | \$1,020 | Truve | 2010 |
| Gorlin, William F. | Osby Gottlieb | Corporate | Government | Capital Markets | \$1,020 | Truve | 2010 |
| Moloney, Thomas J. | Osby Gottlieb | Bankruptcy | Litigation | Finance | \$1,020 | Truve | 2010 |

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Source: *Veles partners*, Washington, D.C. Note: Based on recent filings in a range of bankruptcy cases. Some lawyers may have standard hourly rates above what they charged in these cases.

(See corrections)

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| Name | Firm | Practice Area 1 | Practice Area 2 | Practice Area 3 | Hourly Rate | Case Name | Date |
|---------------------------|----------------------|--------------------------------|------------------------|--------------------------|-------------|-------------------------------|------|
| Aleksander, Nicholas P.B. | Gibson Dunn | Tax | | | \$1,018 | Lehman Brothers Holding Inc | 2010 |
| Rocher, Philip | Gibson Dunn | Litigation | | | \$1,018 | Lehman Brothers Holding Inc | 2010 |
| Thomas, Andrew S.V. | Gibson Dunn | Corporate | | | \$1,018 | Lehman Brothers Holding Inc | 2010 |
| Blyth, Mark | Linklaters | Litigation | | | \$1,016 | Normal Networks | 2010 |
| Cox, Tim | Linklaters | Corporate | | | \$1,016 | Normal Networks | 2010 |
| Sechley, Neal M. | Kirkland & Ellis LLP | Corporate | | | \$1,016 | Wilson Corp. | 2010 |
| Meyo, David | Paul Weiss | Tax | | | \$1,015 | SP Wind Down, Inc | 2010 |
| Cohen, Joel | Gibson Dunn | Bankruptcy | | | \$1,014 | Akasis | 2010 |
| Sullivan, Peter | Gibson Dunn | Intellectual Property | Litigation | | \$1,014 | Akasis | 2010 |
| Tenkewitz, Jeffrey | Gibson Dunn | Tax | Employee Benefits | Energy | \$1,014 | Akasis | 2010 |
| Vance, Janai L. | Gibson Dunn | Finance | Corporate | | \$1,014 | Akasis | 2010 |
| Bhiron, Steven P. | Gibson Dunn | Energy | Corporate | Finance | \$1,008 | Akasis | 2010 |
| Jowls, Justin S. | Paul Hastings | Finance | | | \$1,004 | Lehman Brothers Holding Inc | 2010 |
| Gardner, Fred R. | Dewey, LeBoeuf LLP | Finance | Tax | Corporate | \$1,000 | Ampco | 2010 |
| Vyakarnam, Vicky Key | Simpson Thacher | Insurance | Litigation | | \$1,000 | Washington Mutual | 2010 |
| Brown, Alvin | Simpson Thacher | Employee Benefits | Executive Compensation | | \$1,000 | American Safety Razor Company | 2010 |
| Eberhart, George | Weil Gotshal | Mergers and Acquisitions | | | \$1,000 | Lehman Brothers Holding Inc | 2010 |
| McCarthy, Dominic T. | Weil Gotshal | Bankruptcy | | | \$1,000 | Lehman Brothers Holding Inc | 2010 |
| Tingoff, Joseph F. | Simpson Thacher | Litigation | Arbitration | Intellectual Property | \$1,000 | American Safety Razor Company | 2010 |
| Francis, Michael | Weil Gotshal | Mergers and Acquisitions | | | \$1,000 | Lehman Brothers Holding Inc | 2010 |
| Keller, Andy | Simpson Thacher | Corporate | Energy | | \$1,000 | Lehman Brothers Holding Inc | 2010 |
| Neve, Douglas | Weil Gotshal | Arbitration | Finance | Mergers and Acquisitions | \$1,000 | Motors Liquidation Company | 2010 |
| Norwood, Andrew R. | Weil Gotshal | Finance | | | \$1,000 | Lehman Brothers Holding Inc | 2010 |
| Ostrager, Barry R. | Simpson Thacher | Litigation | | | \$1,000 | Washington Mutual | 2010 |
| Horspool, Anthony | Weil Gotshal | Bankruptcy | | | \$1,000 | Lehman Brothers Holding Inc | 2010 |
| Kelly, Jacky | Weil Gotshal | Bankruptcy | Finance | | \$1,000 | Lehman Brothers Holding Inc | 2010 |
| Neftin, Michael | Weil Gotshal | Bankruptcy | Finance | Equities | \$1,000 | Lehman Brothers Holding Inc | 2010 |
| Shankland, Matthew | Weil Gotshal | Arbitration Dispute Resolution | | | \$1,000 | Lehman Brothers Holding Inc | 2010 |
| Martin, Stefan | Allen & Overy LLP | Labor and Employment | | | \$1,152 | Boeing/Boeing | 2009 |

| Name | Firm | Practice Area 1 | Practice Area 2 | Practice Area 3 | Hourly Rate | Case Name | Date |
|------------------------|-------------------------|--------------------------|-----------------|-----------------|-------------|-------------------------------|------|
| Hucci, John J. | Latham Watkins | Capital Markets | | | \$1,120 | Aviza Technology | 2009 |
| Raynsides, Michael | Allen & Overy LLP | Mergers and Acquisitions | | | \$1,111 | Chemtura, Corp. | 2009 |
| Norley, Lyndon E. | Kirkland & Ellis LLP | Bankruptcy | | | \$1,110 | Chemtura Corp. | 2009 |
| Norley, Lyndon E. | Kirkland & Ellis LLP | Bankruptcy | | | \$1,100 | Resident's Group Association | 2009 |
| Rales, John M. | White & Case | Mergers and Acquisitions | Equities | | \$1,100 | Heartland Automobile Holdings | 2009 |
| Offspring, Stephen | Kirkland & Ellis LLP | Corporate | | | \$1,080 | Chemtura Corp. | 2009 |
| Hakala, Robert | Allen & Overy LLP | Corporate | | | \$1,077 | BearingPoint | 2009 |
| Brown, Stephen | Latham Watkins | Employee Benefits | | | \$1,065 | Aviza Technology | 2009 |
| Charita, Kenneth D. C. | Latham Watkins | Mergers and Acquisitions | | | \$1,065 | Aviza Technology | 2009 |
| Fink, Sean | Latham Watkins | Tax | | | \$1,065 | Aviza Technology | 2009 |
| Satron, Lawrence | Latham Watkins | Finance | | | \$1,065 | Aviza Technology | 2009 |
| Verburg, Donald | Allen & Overy LLP | Labor and Employment | | | \$1,065 | BearingPoint | 2009 |
| Lee-Gim, Jiyoon | Latham Watkins | International Law | Tax | | \$1,065 | Spansion | 2009 |
| Pistko, Barrie | Shearman & Sterling LLP | Tax | | | \$1,065 | Workspaca | 2009 |
| Selzer, Mitchell A. | Latham Watkins | Bankruptcy | | | \$1,065 | Spansion | 2009 |
| Sibkermans, Christian | Allen & Overy LLP | Corporate | | | \$1,052 | BearingPoint | 2009 |
| Pohl, Timothy | Skadden | Bankruptcy | Litigation | | \$1,050 | Verizon Energy Corporation | 2009 |
| Lauriti, Thomas | White & Case | Bankruptcy | | | \$1,050 | Global Relay, Inc. | 2009 |
| Mulaney, Charles W. | Skadden | Mergers and Acquisitions | | | \$1,050 | Harbort | 2009 |
| Rosen, Matthew W. | Skadden | Tax | | | \$1,050 | Harbort | 2009 |
| Zitnsky, Bruce | Cravath | Bankruptcy | | | \$1,050 | TH Agriculture | 2009 |

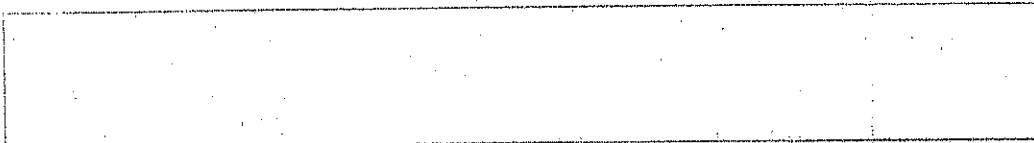
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Source: WSJ partners, Washington, D.C. Notes: Based on recent filings in a range of bankruptcy cases. Some lawyers may have standard hourly rates above what they charged in these cases.

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|--------------------|-------------------|--------------------------|--------------------------|-------------------|-------------|---|------|
| Milroe, J. Gregory | Skadden | Bankruptcy | | | \$1,050 | Instate Bakeries | 2009 |
| Braun, Ellen | Allen & Overy LLP | Arbitration | | | \$1,038 | ChenYua Corp. | 2009 |
| Strot, Neal | Skadden | Arbitration | | | \$1,025 | Versar Energy Corporation | 2009 |
| Hayman, Linda C. | Skadden | Corporate | Mergers and Acquisitions | | \$1,025 | Instate Bakeries | 2009 |
| Neckles, Peter J. | Skadden | Finance | | | \$1,022 | Instate Bakeries | 2009 |
| Macfieffati, James | Baker McKersie | Tax | | | \$1,022 | Walmart | 2009 |
| Kack, Colleen | Allen & Overy LLP | Corporate | Intellectual Property | | \$1,020 | BearingsPoint | 2009 |
| Kelther, Eileen | Allen & Overy LLP | Mergers and Acquisitions | | | \$1,020 | BearingsPoint | 2009 |
| Fadell, Francois | Vinson & Elkins | Capital Markets | Energy | International Law | \$1,020 | MPFHolding US LLC and Official Committee of Unsecured Creditors | 2009 |
| Rivman, David | Skadden | Tax | | | \$1,020 | Mark IV Industries | 2009 |
| Davenport, Kirk | Latham Watkins | Capital Markets | | | \$1,020 | Daxler Superior | 2009 |
| Clayton, Lewis | Paul Weiss | Intellectual Property | | | \$1,020 | Troxco | 2009 |
| Fisch, Peter | Paul Weiss | Real Estate | | | \$1,020 | Troxco | 2009 |
| Kornberg, Alan | Paul Weiss | Bankruptcy | | | \$1,020 | Troxco | 2009 |
| Schlimm, Terry | Paul Weiss | Finance | | | \$1,020 | Troxco | 2009 |
| Smith, Mark | Skadden | Corporate | | | \$1,010 | Mark IV Industries | 2009 |
| Hyde, Mark | Clifford Chance | Bankruptcy | | | \$1,000 | Lyondel Chemical Company | 2009 |
| Butters, James | Clifford Chance | Mergers and Acquisitions | | | \$1,000 | Lyondel Chemical Company | 2009 |
| Selenson, Jeffrey | Paul Weiss | Bankruptcy | | | \$1,000 | Sanson Company | 2008 |
| Mayerson, Lee | Simpson Thacher | Capital Markets | Mergers and Acquisitions | | \$1,000 | Washington Mutual | 2009 |
| Fliley, John | Simpson Thacher | Mergers and Acquisitions | | | \$1,000 | Latham Brothers Health Inc | 2009 |
| Gover, Alan | White & Case | Bankruptcy | | | \$1,000 | Hospital Partners | 2008 |

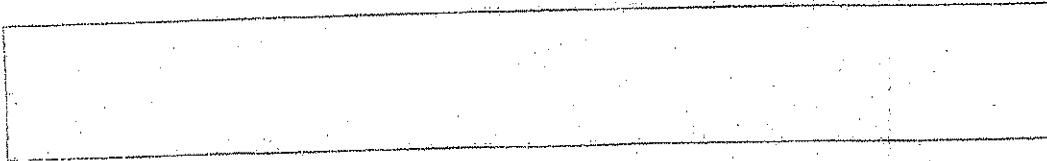
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