

TAB "K"

**SUMMARY OF
BILLING RATES FROM *NATIONAL LAW JOURNAL***

Billing rates obtained from bankruptcy court filings

The National Law Journal compiled billing information on 22 of the top 25 firms in the NLJ 250. Firms marked with an asterisk responded to our billing survey. Information on the others was obtained from client bankruptcy filings in the 2002 and 2003 calendar years. Three firms in the top 25—Jones Day, O'Melveny & Myers and Winston & Strawn—were not listed because bankruptcy filings provided rates for individual attorneys, but not firmwide ranges. The number after a firm's name indicates its total number of attorneys. The city listed is the location of the firm's principal or largest office. A listing of the 134 firms that provided billing rates for partners and associates begins on Page 19.

Baker & McKenzie (3,214)
(Chicago)
Partners \$305-\$550
Associates \$160-\$380

Skadden, Arps, Slate, Meagher & Flom (1,827)
(New York)
Partners \$495-\$725
Associates \$240-\$485

White & Case (1,681)
(New York)
Partners top rate \$750

Latham & Watkins (1,624)
(Los Angeles)
Partners \$450-\$725
Associates \$225-\$460

Sidley Austin Brown & Wood (1,559) (Chicago)
Partners \$395-\$600
Associates \$205-\$395

Mayer, Brown, Rowe & Maw (1,376) (Chicago)
All attorneys \$205-\$570

Morgan, Lewis & Bockius (1,196) (Philadelphia)
Partners \$385-\$645
Associates \$180-\$420

Holland & Knight (1,184)* (Washington)
Partners \$220-\$600
Associates \$140-\$385

Well, Gotshal & Manges (1,125) (New York)
Partners \$425-\$700
Associates \$250-\$435

Shearman & Sterling (1,089) (New York)
Partners \$425-\$700
Associates \$195-\$550

Greenberg Traurig (1,023)* (Miami)
Partners \$250-\$850
Associates \$140-\$500

McDermott, Will & Emery (1,002) (Chicago)
Partners \$405-\$455
Associates \$195-\$220

Akin Gump Strauss Hauer & Feld (977)*
(Washington)
Partners \$350-\$625
Associates \$175-\$325

Morrison & Foerster (971) (San Francisco)
All attorneys \$215-\$675

Kirkland & Ellis (958) (Chicago)
All attorneys \$255-\$730

Hogan & Hartson (957)* (Washington)
Partners \$230-\$650
Associates \$100-\$370

Reed Smith (957)* (Pittsburgh)
Partners \$245-\$705
Associates \$130-\$410

Piper Rudnick (946)* (Chicago)
Partners \$335-\$750
Associates \$200-\$425

Foley & Lardner (936)* (Milwaukee)
All attorneys \$160-\$675

Fulbright & Jaworski (853) (Houston)
Partners \$320-\$590
Associates \$145-\$365

Bingham McCutchen (850) (Boston)
Partners \$340-\$735
Associates \$195-\$550

Cleary, Gottlieb, Steen & Hamilton (831)
(New York)
Partners \$525-\$695
Associates \$225-\$455 **NLJ**



2003 NLJ 250 Database

The definitive annual ranking of the 250 largest law firms in the United States is now available in a searchable spreadsheet format. The 2003 NLJ 250 database allows you to easily search, sort and analyze key demographic information. An invaluable marketing and business development tool, this spreadsheet contains all the data of the printed survey:

- The total number of attorneys
- Number of equity partners
- Number of associates
- Number of non-equity partners
- Number of "other" attorneys
- First-year starting salary
- The Branch Office breakdown, listing the number of attorneys in each branch office of each law firm

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Billing rates creep up

'BILLING' FROM PAGE 17
tomers, 42 of them in the *Fortune* 500.

This year saw a couple of billing milestones, coincidentally in the bankruptcy arena. Earlier this month, the Associated Press reported that Enron Corp.'s legal, accounting and other professional fees had topped \$500 million since it filed in late 2001, with an additional \$146 million expected in the second half of 2003 and a total of more than \$1 billion expected by the end of 2006.

In October, Skadden, Arps, Slate, Meagher & Flom of New York made the news when it presented a bill for \$58.4 million to the Chicago bankruptcy court handling KMart Corp.'s bankruptcy reorganization. The *Detroit Free Press* reported that Chicago partner John W. Butler earned \$11.60 per minute, even after a discount and charged more than \$100,000 just to prepare its budget of fees. The bankruptcy court terminated Skadden's representation on Aug. 25, according to court records. **NLJ**

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A firm-by-firm sampling of billing rates nationwide

The National Law Journal asked the respondents to its 2003 survey of the nation's 250 largest law firms to provide hourly billing rate information for partners and associates firmwide and in their principal offices. The firms that supplied this information—including some firms that are not in the NLJ 250—are listed below in alphabetical order. The number after a firm's name indicates the total number of attorneys at that firm. The city listed below the name of a firm is the location of the firm's principal office or its largest office. Unless otherwise indicated, the rates provided are firmwide rates; an asterisk indicates rates at the principal or largest office only.

ABCD

Adams and Reese (260)
(New Orleans)
Partners \$170-\$350
Associates \$130-\$235

Adorno & Yoss (134)
(Miami)
Partners \$200-\$450*
Associates \$100-\$250*

Akin Gump Strauss Hauer & Feld (877)
(Washington)
Partners \$350-\$625
Associates \$175-\$325

Alston & Bird (701)
(Atlanta)
Partners \$340-\$600
Associates \$175-\$375

Andrews & Kurth (394)
(Houston)
Partners \$325-\$625
Associates \$180-\$435

Arent Fox Kintner Plotkin & Kahn (257)
(Washington)
Partners \$340-\$530
Associates \$175-\$355

Armstrong Teasdale (237)
(St. Louis)
Partners \$200-\$325
Associates \$110-\$240

Baker Donelson Bearman Caldwell & Berkowitz (339)
(Memphis, Tenn.)
Partners \$195-\$475
Associates \$125-\$265

Ballard Spahr Andrews & Ingersoll (464)
(Philadelphia)
Partners \$260-\$575
Associates \$155-\$315

Bass, Berry & Sims (163)
(Nashville, Tenn.)
Partners \$200-\$425
Associates \$125-\$270

Bell, Boyd & Lloyd (229)
(Chicago)
Partners \$290-\$575
Associates \$200-\$315

Blackwell Sanders Peper Martin (287)
(Kansas City, Mo.)
Partners \$175-\$430
Associates \$135-\$225

Blank Rome (450)
(Philadelphia)
Partners \$250-\$600
Associates \$130-\$210

Bond, Schoenack & King (152)
(Syracuse, N.Y.)
Partners \$185-\$325
Associates \$130-\$185

Bracewell & Patterson (380)
(Houston)
Partners \$225-\$650
Associates \$155-\$335

Bradley, Arant, Rose & White (194)
(Birmingham, Ala.)
Partners \$210-\$365
Associates \$160-\$215

Brinks Hofer Gilson & Lione (152)
(Chicago)
Partners \$300-\$525
Associates \$175-\$360

Brown Rayman Millstein Felder & Steiner (224)
(New York)
Partners \$350-\$525
Associates \$175-\$400

Bryan Cave (800)
(St. Louis)
Partners \$225-\$550
Associates \$120-\$350

Buchalter, Nemer, Fields & Younger (148)
(Los Angeles)
Partners \$315-\$500
Associates \$160-\$375

Buchanan Ingersoll (356)
(Pittsburgh)
Partners \$225-\$720
Associates \$150-\$390

Buckingham, Doolittle & Burroughs (144)
(Akron, Ohio)
Partners \$160-\$300
Associates \$110-\$220

Bullivant Houser Bailey (166)
(Portland, Ore.)
Partners \$175-\$350
Associates \$140-\$250

Burr & Forman (177)
(Birmingham, Ala.)
Partners \$225-\$375*
Associates \$140-\$250*

Butzel Long (206)
(Detroit)
Partners \$200-\$400
Associates \$140-\$210

Carlton Fields (220)
(Tampa, Fla.)
Partners \$235-\$450
Associates \$150-\$305

Choate, Hall & Stewart (168)
(Boston)
Partners \$390-\$595
Associates \$215-\$370

Cooley Godward (455)
(Palo Alto, Calif.)
Partners \$340-\$675
Associates \$170-\$420

Covington & Burling (514)
(Washington)
Partners \$375-\$600
Associates \$160-\$390

Cozen O'Connor (458)
(Philadelphia)
Partners \$205-\$500
Associates \$135-\$365

Curtis, Mallet-Provost, Colt & Mosle (170)
(New York)
Partners \$410-\$645
Associates \$150-\$465

Davis Graham & Stubbs (94)
(Denver)
Partners \$225-\$425
Associates \$130-\$220

Davis Wright Tremaine (385)
(Seattle)
Partners \$230-\$550
Associates \$145-\$295

Day, Berry & Howard (245)
(Hartford, Conn.)
Partners \$290-\$475
Associates \$170-\$320

Dickinson Wright (202)
(Detroit)
Partners \$220-\$425
Associates \$145-\$220

Dickstein Shapiro Morin & Oshinsky (308)
(Washington)
Partners \$350-\$600
Associates \$195-\$350

Dinsmore & Shohl (270)
(Cincinnati)
Partners \$190-\$365
Associates \$125-\$215

Duane Morris (518)
(Philadelphia)
Partners \$225-\$565
Associates \$165-\$365

Dykema Gossett (275)
(Detroit)
Partners \$220-\$450
Associates \$150-\$250

EFG

Eckert Seamans Cherin & McEott (222)
(Pittsburgh)
Partners \$235-\$450
Associates \$145-\$250

Edwards & Angell (315)
(Boston)
Partners \$325-\$550
Associates \$135-\$280

Epstein Becker & Green (357)
(New York)
Partners \$250-\$550
Associates \$130-\$365

Fenwick & West (275)
(Mountain View, Calif.)
Partners \$350-\$600
Associates \$195-\$450

Fish & Richardson (320)
(Boston)
Partners \$340-\$575
Associates \$195-\$355

Fowler White Boggs Banker (189)
(Tampa, Fla.)
Partners \$125-\$350
Associates \$90-\$210

Frost Brown Todd (382)
(Louisville, Ky.)
Partners \$175-\$390
Associates \$130-\$195

Gardner Wynne Sewell (285)
(Dallas)
Partners \$290-\$575
Associates \$160-\$340

Gibbons, Del Deo, Dolan, Griffinger & Vecchione (164)
(Newark, N.J.)
Partners \$240-\$615
Associates \$155-\$300

Gray Cary Ware & Freidenrich (387)
(Palo Alto, Calif.)
Partners \$335-\$725
Associates \$215-\$415

Greenberg Glusker (110)
(Los Angeles)
Partners \$335-\$850
Associates \$210-\$310

Greenberg Traurig (1,023)
(Miami)
Partners \$250-\$850
Associates \$140-\$500

H-K

Haight, Brown & Bonesteel (93)
(Los Angeles)
Partners \$200-\$350
Associates \$150-\$275

Hale and Dorr (509)
(Boston)
Partners \$375-\$695
Associates \$215-\$420

Harris Beach (171)
(Rochester, N.Y.)
Partners \$225-\$350
Associates \$110-\$235

Haynes and Boone (460)
(Dallas)
Partners \$180-\$550
Associates \$165-\$380

Hodgson Russ (189)
(Buffalo, N.Y.)
Partners \$200-\$490
Associates \$120-\$330

Hogan & Hartson (857)
(Washington)
Partners \$230-\$650
Associates \$100-\$370

Holland & Knight (1,164)
(Washington)
Partners \$220-\$600
Associates \$140-\$385

Holme Roberts & Owen (213)
(Denver)
Partners \$240-\$525
Associates \$160-\$335

Hughes Hubbard & Reed (327)
(New York)
Partners \$425-\$650
Associates \$195-\$460

Husch & Eppenberger (315)
(St. Louis)
Partners \$145-\$350
Associates \$110-\$190

Jackson & Kelly (151)
(Charleston, W.Va.)
Partners \$170-\$395
Associates \$110-\$180

Jackson Lewis (358)
(White Plains, N.Y.)
Partners \$260-\$450
Associates \$155-\$360

Jenkins & Gilchrist (480)
(Dallas)
Partners \$300-\$725
Associates \$175-\$470

Law firm billing rates across the United States

'RATES' FROM PAGE 19
Jenner & Block (421)
 (Chicago)
 Partners \$380-\$700
 Associates \$185-\$375

Jones, Walker, Waechter, Poitevent, Carrère & Denègre (220)
 (New Orleans)
 Partners \$170-\$350
 Associates \$125-\$210

Kelley Drye & Warren (332)
 (New York)
 Partners \$320-\$650
 Associates \$185-\$375

Kramer Levin Naftalis & Frankel (295)
 (New York)
 Partners \$475-\$700
 Associates \$235-\$475

LMN

Lane Powell Spears Lubersky (175)
 (Seattle)
 Partners \$240-\$395
 Associates \$175-\$265

Lewis, Rice & Fingersh (170)
 (St. Louis)
 Partners \$220-\$370
 Associates \$125-\$290

Littler Mendelson (398)
 (San Francisco)
 Partners \$215-\$480
 Associates \$145-\$360

Locke Liddell & Sapp (397)
 (Dallas)
 Partners \$300-\$620
 Associates \$150-\$340

Loeb & Loeb (178)
 (Los Angeles)
 Partners \$350-\$685
 Associates \$195-\$350

Lord, Bissell & Brook (331)
 (Chicago)
 Partners \$265-\$595
 Associates \$165-\$335

Lowenstein Sandler (221)
 (Roseland, N.J.)
 Partners \$285-\$535
 Associates \$150-\$325

Luca, Forward, Hamilton & Scripps (180)
 (San Diego)
 Partners \$310-\$500
 Associates \$160-\$335

Manatt, Phelps & Phillips (295)
 (Los Angeles)
 Partners \$400-\$625
 Associates \$210-\$375

Marshall, Dennehey, Warner, Coleman & Goggin (326)
 (Philadelphia)
 Partners \$135-\$250
 Associates \$125-\$220

McCarter & English (291)
 (Newark, N.J.)
 Partners \$250-\$495
 Associates \$160-\$260+

McGuireWoods (653)
 (Richmond, Va.)
 Partners \$250-\$575
 Associates \$155-\$350

Michael Best & Friedrich (357)
 (Milwaukee)
 Partners \$155-\$450
 Associates \$155-\$250

Miller, Canfield, Paddock and Stone (331)
 (Detroit)
 Partners \$230-\$495
 Associates \$150-\$285

Miller Nash (128)
 (Portland, Ore.)
 Partners \$215-\$360
 Associates \$135-\$250

Montgomery, McCracken, Walker & Rhoads (142)
 (Philadelphia)
 Partners \$275-\$475
 Associates \$150-\$280

Nelson Mullins Riley & Scarborough (322)
 (Columbia, S.C.)
 Partners \$200-\$475
 Associates \$150-\$270

Nossaman, Guthner, Knox & Elliott (133)
 (San Francisco)
 Partners \$265-\$475
 Associates \$185-\$290

O-R

Ogletree, Deakins, Nash, Smoak & Stewart (178)
 (Atlanta)
 Partners \$275-\$450
 Associates \$160-\$275

Parker, Poe, Adams & Bernstein (146)
 (Charlotte, N.C.)
 Partners \$160-\$400*
 Associates \$120-\$220*

Patton Boggs (306)
 (Washington)
 Partners \$240-\$735
 Associates \$150-\$400

Pennie & Edmonds (190)
 (New York)
 Partners \$370-\$550
 Associates \$190-\$340

Pepper Hamilton (402)
 (Philadelphia)
 Partners \$255-\$550
 Associates \$160-\$300

Perkins Cole (595)
 (Seattle)
 Partners \$175-\$495
 Associates \$130-\$375

Phelps Dunbar (240)
 (New Orleans)
 Partners \$175-\$350
 Associates \$125-\$185

Phillips Lytle (164)
 (Buffalo, N.Y.)
 Partners \$195-\$370
 Associates \$105-\$290

Piper Rudnick (946)
 (Chicago)
 Partners \$335-\$750
 Associates \$200-\$425

Pitney, Hardin, Kipp & Szuch (187)
 (Florham Park, N.J.)
 Partners \$280-\$525*
 Associates \$160-\$310*

Powell, Goldstein, Frazer & Murphy (282)
 (Atlanta)
 Partners \$310-\$515
 Associates \$150-\$310

Preston Gates & Ellis (404)
 (Seattle)
 Partners \$190-\$530
 Associates \$130-\$410

Reed Smith (957)
 (Pittsburgh)
 Partners \$245-\$705
 Associates \$150-\$535

Robinson & Cole (224)
 (Hartford, Conn.)
 Partners \$260-\$500
 Associates \$160-\$240

Roetzel & Andress (180)
 (Akron, Ohio)
 Partners \$225-\$325
 Associates \$160-\$190

Rutan & Tucker (137)
 (Costa Mesa, Calif.)
 Partners \$285-\$450
 Associates \$170-\$300

S-W

Saul Ewing (232)
 (Philadelphia)
 Partners \$270-\$505
 Associates \$150-\$270

Schnader Harrison Segal & Lewis (170)
 (Philadelphia)
 Partners \$230-\$480
 Associates \$125-\$270

Seyfarth Shaw (550)
 (Chicago)
 Partners \$205-\$600
 Associates \$165-\$350

Shaw Pittman (378)
 (Washington)
 Partners \$325-\$600
 Associates \$185-\$425

Sheppard, Mullin, Richter & Hampton (386)
 (Los Angeles)
 Partners \$340-\$575
 Associates \$210-\$360

Shook, Hardy & Bacon (601)
 (Kansas City, Mo.)
 Partners \$185-\$635
 Associates \$135-\$380

Shumaker, Loop & Kendrick (158)
 (Toledo, Ohio)
 Partners \$200-\$375
 Associates \$140-\$210

Sills Cummins Radin Tischman Epstein & Gross (180)
 (Newark, N.J.)
 Partners \$325-\$525*
 Associates \$150-\$325*

Smith, Gambrell & Russell (184)
 (Atlanta)
 Partners \$235-\$485
 Associates \$135-\$305

Steel Hector & Davis (184)
 (Miami)
 Partners \$270-\$650
 Associates \$180-\$290

Stinson Morrison Hecker (330)
 (Kansas City, Mo.)
 Partners \$205-\$395
 Associates \$130-\$225

Stoel Rives (366)
 (Portland, Ore.)
 Partners \$210-\$430
 Associates \$140-\$350

Stradley Ronon Stevens & Young (144)
 (Philadelphia)
 Partners \$250-\$500
 Associates \$145-\$265

Strasburger & Price (205)
 (Dallas)
 Partners \$215-\$475
 Associates \$130-\$275

Sutherland Asbill & Brennan (333)
 (Atlanta)
 Partners \$300-\$565
 Associates \$175-\$325

Swidler Berlin Shereff Friedman (271)
 (Washington)
 Partners \$340-\$625
 Associates \$180-\$395

Thelen Reid & Priest (447)
 (San Francisco)
 Partners \$305-\$625*
 Associates \$175-\$400*

Thompson Coburn (302)
 (St. Louis)
 Partners \$215-\$425
 Associates \$125-\$220

Thompson Hine (365)
 (Cleveland)
 Partners \$215-\$460
 Associates \$125-\$280

Thompson & Knight (376)
 (Dallas)
 Partners \$280-\$500
 Associates \$150-\$270

Townsend and Townsend and Crew (152)
 (San Francisco)
 Partners \$360-\$525
 Associates \$150-\$360

Troutman Sanders (627)
 (Atlanta)
 Partners \$285-\$565
 Associates \$175-\$340

Vedder, Price, Kaufman & Kammholz (214)
 (Chicago)
 Partners \$285-\$525
 Associates \$170-\$285

Venable (442)
 (Washington)
 Partners \$260-\$800
 Associates \$175-\$300

Vorys, Sater, Seymour and Pease (344)
 (Columbus, Ohio)
 Partners \$260-\$400
 Associates \$150-\$260

Whitford, Taylor & Preston (150)
 (Baltimore)
 Partners \$260-\$375
 Associates \$160-\$260

Wiley Rein & Fielding (243)
 (Washington)
 Partners \$325-\$600
 Associates \$175-\$310

Williams & Connolly (227)
 (Washington)
 Partners \$360-\$700
 Associates \$200-\$350

Williams Mullen (244)
 (Richmond, Va.)
 Partners \$200-\$400
 Associates \$120-\$225

Winstead Sechrest & Minick (336)
 (Dallas)
 Partners \$250-\$595
 Associates \$125-\$325

Womble Carlyle Sandridge & Rice (459)
 (Winston-Salem, N.C.)
 Partners \$205-\$525
 Associates \$130-\$290

Wyatt, Tarrant & Combs (183)
 (Louisville, Ky.)
 Partners \$180-\$320
 Associates \$110-\$200