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NELSON • LEVINE • de LUCA & HORST
A LIMITED LIABILITY COMPANY
ATTORNEYS AT LAW

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Reply to:
Craig A. Cohen
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October 13, 2005

Benjamin J. Mayerson, Esquire
Mayerson Law Offices, P.C.
3540 Schuylkill Road (Rt. 724)
Spring City, PA 19475

Re: Berg v. Nationwide

Dear Ben:

Pursuant to the Court's August 15, 2005 Order, attached are the redacted billing records of Nationwide in this matter. Our production of the information contained in these documents, including the production of any time description or portion thereof, is in no way a waiver of attorney-client privilege, work product privilege, or any other applicable privilege. Nationwide specifically asserts that it is not waiving any of the aforementioned privileges by producing the attached documents in compliance with the Court's Order.

Please note that after a diligent search, we were unable to locate any billing records for February, March, and April of 1999. We will continue to search for these records and inform you when, or if, they are located.

Very truly yours,

NELSON LEVINE de LUCA & HORST, LLC

Craig A. Cohen / [Signature]
Craig A. Cohen



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Transactions Listing

Search for: berg Search by: Matter Description (First Line) Stage: (all) Type: Fees

Date	Prof	MatterID/Client Sort Matter Description Narrative	Component Task Code	Units	Price	Value
10/6/2004	KAG	10292.000095 / Nationwide Berg v. Nationwide, et al, Redacted	T	10,604.00	85.00	901,340.00
			Date: 10/6/2004	10,605.40		901,543.00
10/7/2004	EN	10292.000095 / Nationwide Berg v. Nationwide, et al, Participate in conference call with Craig Cohen, Michael Nelson, Al Turadian Redacted	T	1.30	145.00	188.50
10/7/2004	EN	10292.000095 / Nationwide Berg v. Nationwide, et al, Redacted	T	1.40	145.00	203.00
10/7/2004	CAC	10292.000095 / Nationwide Berg v. Nationwide, et al, Conference call with Al Turadian Redacted	T	1.00	170.00	170.00
			Date: 10/7/2004	3.70		561.50
10/11/2004	KAG	10292.000095 / Nationwide Berg v. Nationwide, et al, Review Redacted	T	1.70	85.00	144.50
			Date: 10/11/2004	1.70		144.50
10/12/2004	KAG	10292.000095 / Nationwide Berg v. Nationwide, et al, Redacted	T	2.20	85.00	187.00
			Date: 10/12/2004	2.20		187.00
10/13/2004	KAG	10292.000095 / Nationwide Berg v. Nationwide, et al, Redacted	T	5.10	85.00	433.50
				12.7		1326.5

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