Appendix M

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Account Number	Bill Date	Payment Due Date
[redacted]	DEC 27, 2001	JAN 27, 2002

AT&T

MARTHA STEWART LIVING
11 W 40NB ST
NEW YORK NY 10036-4042

Subaccount: [redacted]

REF # [redacted]

AT&T Business Service
Call Detail

ITEM	DATE	TIME (hh:mm:ss)	PLACE	AREA CODE/ NUMBER	DURATION (hh:mm:ss)	CALL TYPE	TIME OF DAY	POST DISCOUNT AMOUNT
BILLED NUMBER: [redacted]								
LONG DISTANCE SERVICE								
ELIGIBLE FOR DISCOUNT								
INTERSTATE DIRECT DIALED								
1	[redacted]							
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
22								
23								
24								
25	12/22/01	10:47:26A	TO NEW YORK	NY 212 645-1405	1:00	DDC	OPEAK	0.12
26	[redacted]							
27								
28								
29								
30								
31								
32								
33								
34								
35								
36								
37								
38								
39								
40								
41								
42								
TOTAL INTERSTATE DIRECT DIALED								[redacted]
IN-STATE LONG DISTANCE DIRECT DIALED								
43	[redacted]							
44								
TOTAL IN-STATE LONG DISTANCE DIRECT DIALED								[redacted]

REDACTED

CABLE & WIRELESS

CORPORATE Virtual network Service

IMCLONE SYSTEMS, SOMERVILLE, NJ [redacted]

BILLING PERIOD DEC [illegible] - JAN [illegible], 200[illegible]

CALL DETAIL REPORT

ACCOUNT CODE: [redacted] ACCOUNT NAME: UNASSIGNED

OUTBOUND

ORIGINATING NUMBER: [redacted]

DATE	TIME	TERMINATING NUMBER	TERMINATING LOCATION	MINUTE
12/11	[redacted]	[redacted]	[redacted]	[redacted]
01/08	[redacted]	[redacted]	[redacted]	[redacted]
01/08	[redacted]	[redacted]	[redacted]	[redacted]
TOTAL [redacted]			3 CALLS	[redacted]

ORIGINATING NUMBER: [redacted]

DATE	TIME	TERMINATING NUMBER	TERMINATING LOCATION	MINUTES	COST
12/28	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
01/05	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
TOTAL [redacted]			2 CALLS	[redacted]	[redacted]

ORIGINATING NUMBER: [redacted]

DATE	TIME	TERMINATING NUMBER	TERMINATING LOCATION	MINUTES	COST
12/27	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
01/03	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
01/04	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
01/05	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
TOTAL [redacted]			4 CALLS	[redacted]	[redacted]

ORIGINATING NUMBER: [redacted]

DATE	TIME	TERMINATING NUMBER	TERMINATING LOCATION	MINUTES	COST
12/14	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
12/18	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
12/20	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
12/21	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
12/22	1:29:29PM	203 [redacted]	NORWALK CT	.5	[redacted]
12/28	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
01/03	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
TOTAL [redacted]			7 CALLS	[redacted]	[redacted]

ORIGINATING NUMBER: [redacted]

DATE	TIME	TERMINATING NUMBER	TERMINATING LOCATION	MINUTES	COST
12/20	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
12/22	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
12/28	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
12/29	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
TOTAL [redacted]			4 CALLS	[redacted]	[redacted]

[redacted]
Confidential Treatment
Requested by ImClone Systems, Inc.

FOIA CONFIDENTIAL TREATMENT
REQUESTED BY IMCLONE SYSTEMS INC.