

**EXHIBIT A**

Bethlehem Steel Corporation, et al.  
Summary Sheet

In re: BETHLEHEM STEEL CORPORATION, et al.,  Debtors.	) IN PROCEEDINGS UNDER ) CHAPTER 11 ) (Jointly Administered) ) ) CASE NOS. 01-15288 (BRL) ) through 01-15302, 01-15308 ) through 01-15315 (BRL) )	Fees Previously Requested Fees Previously Awarded (including holdback)  Expenses Previously Requested Expenses Previously Awarded	\$2,962,296 \$2,962,296  \$190,328 \$190,328	Name of Applicant: KPMG-US and KPMG-CANADA  Role in the Case: Accts. and Fin. Advisors to the Official Committee of Unsecured Creditors
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**FEE APPLICATION SUMMARY SHEET**

Current Application:  
(June 1, 2003 through October 22, 2003)  
Fees Requested \$ 37,545  
Expenses Requested \$ 1,502

PROFESSIONALS		HOURS BILLED IN APPLICATION	RATE	FEEES BILLED IN APPLICATION
Name	Position			
<b><u>KPMG-US</u></b>				
M. Knoll	Partner	12.0	\$ 570	\$ 6,840
B. Pickering *	Director	9.8	510	4,998
A. Jordan	Manager	38.1	420	16,002
S. Ng	Senior Associate	16.8	330	5,544
J. Velasco	Paraprofessional	35.3	120	4,236
Less 50% Reduction for Travel				(840)
<b>TOTAL KPMG-US</b>		<u>112.0</u>		<u>\$ 36,780</u>
<b><u>KPMG-Canada</u></b>				
B. Pickering *	Senior Manager	1.5	\$ 510	\$ 765
Less 50% Reduction for Travel				-
<b>TOTAL KPMG-Canada</b>		<u>1.5</u>		<u>\$ 765</u>
<b>TOTAL PROFESSIONAL HOURS AND FEES</b>		<u>113.5</u>		<u>\$ 37,545</u>
TOTAL BLENDED HOURLY RATE			<u>\$ 331</u>	
TOTAL BLENDED HOURLY RATE (excluding Paraprofessionals)			<u>\$ 426</u>	

\* Effective July 16, 2003, Ben Pickering, a professional who provided services as part of KPMG-Canada, joined KPMG-US. As such, KPMG-Canada has not incurred any fees or expenses subsequent to that date.

## EXHIBIT B

BETHLEHEM STEEL CORPORATION, et al.  
Actual to Budget Fee Comparison  
October 27, 2001 through October 22, 2003

	Budget <sup>(1)</sup>	Actual	Difference
	Total	Total	(over)/under
Asset Disposition	\$ 100,000	\$ 11,319	\$ 88,681
Benefits; Collective Bargaining Issues	625,000	417,990	207,010
Business and Financial Issues	1,695,904	1,565,944	129,960
Case Administration and Creditor Communications	204,830	176,922	27,908
Cash Collateral; DIP; and Other Secured Creditor Issues	235,000	195,984	39,016
Claims Administration	-	5,244	(5,244)
Committee Meetings and Conference Calls	243,885	155,760	88,125
Employment / Fee Applications and Issues	302,094	313,428	(11,334)
Environmental Issues	25,000	14,175	10,825
Hearings, Motions and Litigation Issues	195,000	169,546	25,454
Plan, Disclosure Statement and Exclusivity	144,992	5,160	139,832
Travel	30,840	31,463	(623)
Less voluntary reduction		(63,092)	(63,092)
<b>TOTAL FEES</b>	<b>\$ 3,802,545</b>	<b>\$ 2,999,841</b>	<b>\$ 676,518</b>

Note:

<sup>(1)</sup> No budget was submitted for October 2001, November 2001 and the period of June 2003 through October 2003.  
Budgeted amounts are assumed to be equal to actual amounts for these periods

**EXHIBIT C**

BETHLEHEM STEEL CORPORATION, et al.  
Professional Rate Sheet  
October 27, 2001 through October 22, 2003

<u>Name</u>	<u>Position</u>	<u>PRE 10/1/02</u> <u>RATE</u>	<u>POST 10/1/02</u> <u>RATE</u>
<b><u>KPMG-US</u></b>			
M. French	Partner	\$ 570	\$ 600
J. Thorp	Partner	570	600
R. Tuliano	Partner	570	600
M. Knoll	Partner	540	570
I. Becker	Director	480	N/A
M. Halloran	Director	450	N/A
A. Kashlinskaya	Director	N/A	510
B. Levine	Director	480	N/A
C. Mowery	Director	480	510
M. Oakley	Director	480	N/A
D. O'Neill	Director	450	N/A
B. Pickering	Director	N/A	510
D. Thomas	Director	480	N/A
R. Wade	Director	N/A	480
A. Handley	Manager/Director	390	450
R. Berry	Manager	360	N/A
R. Calloway	Manager	390	N/A
A. Jordan	Manager	390	420
M. Cannon	Senior Associate	N/A	270
A. Mechavich	Senior Associate	300	360
P. Moore	Senior Associate	300	N/A
S. Ng	Senior Associate	300	330
K. Stone	Senior Associate	300	N/A
K. Tomossonnie	Senior Associate	240	N/A
C. Goss	Associate/Sr. Associate	180	270
K. Cahill	Associate	180	N/A
M. Febel	Associate	150	210
J. Lau	Associate	210	N/A
T. Martin	Associate	N/A	210
A. Neske	Associate	210	N/A
S. Smith	Associate	180	N/A
T. Wu	Associate	175	N/A
J. Velasco	Paraprofessional	N/A	120
<b><u>KPMG-Canada</u></b>			
R. Goldsmith	Partner	N/A	570
B. Pickering	Senior Manager	480	510
A. Consoli	Manager	N/A	330
I. Taylor	Senior Associate	N/A	330
A. Chopowick	Paraprofessional	N/A	120

**EXHIBIT C**

BETHLEHEM STEEL CORPORATION, et al.  
 Summary of Hours Incurred by Professional Staff  
 October 27, 2001 through October 22, 2003

Name	Position	First Interim	Second Interim	Third Interim	Fourth Interim	Fifth Interim	Sixth and Final	Total
		Period Hours	Period Hours	Period Hours	Period Hours	Period Hours	Period Hours	
<b><u>KPMG-US</u></b>								
M. French	Partner	-	5.6	0.5	-	10.7	-	16.8
J. Thorp	Partner	68.8	80.5	70.5	58.2	45.1	-	323.1
R. Tuliano	Partner	76.5	29.6	21.9	2.0	-	-	130.0
M. Knoll	Partner	374.7	193.6	124.6	148.8	119.4	12.0	973.1
I. Becker	Director	29.8	21.5	-	-	-	-	51.3
M. Halloran	Director	281.7	92.6	24.7	-	-	-	399.0
A. Kashlinskaya	Director	-	-	-	-	11.5	-	11.5
B. Levine	Director	20.7	-	-	-	-	-	20.7
C. Mowery	Director	44.2	16.1	169.6	36.6	52.5	-	319.0
M. Oakley	Director	-	7.0	-	-	-	-	7.0
D. O'Neill	Director	10.2	-	-	-	-	-	10.2
B. Pickering	Director	-	-	-	-	-	9.8	9.8
D. Thomas	Director	14.2	14.4	2.0	-	-	-	30.6
R. Wade	Director	-	-	-	7.0	-	-	7.0
A. Handley	Manager/Director	-	-	52.4	3.5	-	-	55.9
R. Berry	Manager	108.4	25.9	-	-	-	-	134.3
R. Calloway	Manager	-	7.5	-	-	-	-	7.5
A. Jordan	Manager	281.4	183.4	222.0	279.1	187.6	38.1	1,191.6
M. Cannon	Senior Associate	-	-	-	3.5	-	-	3.5
A. Mechavich	Senior Associate	-	10.0	7.0	-	0.8	-	17.8
P. Moore	Senior Associate	20.0	-	-	-	-	-	20.0
S. Ng	Senior Associate	204.5	267.5	331.1	343.1	188.3	16.8	1,351.3
K. Stone	Senior Associate	-	12.0	-	-	-	-	12.0
K. Tomossonnie	Senior Associate	243.7	-	-	-	-	-	243.7
C. Goss	Associate/Sr. Associate	-	-	4.5	18.8	-	-	23.3
K. Cahill	Associate	35.0	6.9	-	-	-	-	41.9
M. Febel	Associate	-	74.0	306.5	352.1	102.8	-	835.4
J. Lau	Associate	-	66.0	-	-	-	-	66.0
T. Martin	Associate	-	-	-	9.6	-	-	9.6
A. Neske	Associate	223.2	301.4	68.6	-	-	-	593.2
S. Smith	Associate	-	-	8.0	-	-	-	8.0
T. Wu	Associate	26.3	-	-	-	-	-	26.3
J. Velasco	Paraprofessional	-	-	-	103.3	70.9	35.3	209.5
<b>TOTAL KPMG-US</b>		<b>2,063.3</b>	<b>1,415.5</b>	<b>1,413.9</b>	<b>1,365.6</b>	<b>789.6</b>	<b>112.0</b>	<b>7,159.9</b>
<b><u>KPMG-Canada</u></b>								
R. Goldsmith	Partner	-	-	-	9.0	-	-	9.0
B. Pickering	Senior Manager	184.3	242.3	190.2	292.8	62.5	1.5	973.6
A. Consoli	Manager	28.9	-	-	-	-	-	28.9
I. Taylor	Senior Associate	-	-	-	5.0	-	-	5.0
A. Chopowick	Paraprofessional	-	-	-	5.0	3.5	-	8.5
<b>TOTAL KPMG-Canada</b>		<b>213.2</b>	<b>242.3</b>	<b>190.2</b>	<b>311.8</b>	<b>66.0</b>	<b>1.5</b>	<b>1,025.0</b>
<b>TOTAL HOURS</b>		<b>2,276.5</b>	<b>1,657.8</b>	<b>1,604.1</b>	<b>1,677.4</b>	<b>855.6</b>	<b>113.5</b>	<b>8,184.9</b>

**EXHIBIT C**

BETHLEHEM STEEL CORPORATION, et al.  
Summary of Fees Incurred By Professional Staff  
October 27, 2001 through October 22, 2003

Name	Position	First Interim	Second Interim	Third Interim	Fourth Interim	Fifth Interim	Sixth and Final	Total
		Period Fees	Period Fees	Period Fees	Period Fees	Period Fees	Period Fees	
<b><u>KPMG-US</u></b>								
M. French	Partner	\$ -	\$ 3,192	\$ 285	\$ -	\$ 6,420	\$ -	\$ 9,897
J. Thorp	Partner	39,216	45,885	40,185	34,920	27,060	-	187,266
R. Tuliano	Partner	43,605	16,872	12,483	1,200	-	-	74,160
M. Knoll	Partner	202,338	104,544	67,284	84,816	68,058	6,840	533,880
I. Becker	Director	14,304	10,320	-	-	-	-	24,624
M. Halloran	Director	126,765	41,670	11,115	-	-	-	179,550
A. Kashlinskaya	Director	-	-	-	-	5,865	-	5,865
B. Levine	Director	9,936	-	-	-	-	-	9,936
C. Mowery	Director	21,216	7,728	81,408	18,666	26,775	-	155,793
M. Oakley	Director	-	3,360	-	-	-	-	3,360
D. O'Neill	Director	4,590	-	-	-	-	-	4,590
B. Pickering	Director	-	-	-	-	-	4,998	4,998
D. Thomas	Director	6,816	6,912	960	-	-	-	14,688
R. Wade	Director	-	-	-	3,360	-	-	3,360
A. Handley	Manager/Director	-	-	20,436	1,575	-	-	22,011
R. Berry	Manager	39,024	9,324	-	-	-	-	48,348
R. Calloway	Manager	-	2,925	-	-	-	-	2,925
A. Jordan	Manager	109,746	71,526	86,580	117,222	78,792	16,002	479,868
M. Cannon	Senior Associate	-	-	-	945	-	-	945
A. Mechavich	Senior Associate	-	3,000	2,100	-	288	-	5,388
P. Moore	Senior Associate	6,000	-	-	-	-	-	6,000
S. Ng	Senior Associate	61,350	80,250	99,330	113,223	62,139	5,544	421,836
K. Stone	Senior Associate	-	3,600	-	-	-	-	3,600
C. Goss	Associate/Sr. Associate	-	-	810	5,076	-	-	5,886
K. Tomossonnie	Associate	58,476	-	-	-	-	-	58,476
K. Cahill	Associate	6,300	1,242	-	-	-	-	7,542
M. Febel	Associate	-	11,100	45,975	73,941	21,588	-	152,604
J. Lau	Associate	-	13,860	-	-	-	-	13,860
T. Martin	Associate	-	-	-	2,016	-	-	2,016
A. Neske	Associate	46,872	63,294	14,406	-	-	-	124,572
S. Smith	Associate	-	-	1,440	-	-	-	1,440
T. Wu	Associate	4,603	-	-	-	-	-	4,603
J. Velasco	Paraprofessional	-	-	-	12,396	8,508	4,236	25,140
Less 50% Reduction for Travel		-	(1,080)	(3,750)	(8,636)	(4,554)	(840)	(18,860)
<b>TOTAL KPMG-US</b>		<b>\$ 801,157</b>	<b>\$ 499,524</b>	<b>\$ 481,047</b>	<b>\$ 460,720</b>	<b>\$ 300,939</b>	<b>\$ 36,780</b>	<b>\$ 2,580,167</b>
<b><u>KPMG-Canada</u></b>								
R. Goldsmith	Partner	-	-	-	5,130	-	-	5,130
B. Pickering	Senior Manager	88,464	116,304	91,296	149,328	31,875	765	478,032
A. Consoli	Manager	9,537	-	-	-	-	-	9,537
I. Taylor	Senior Associate	-	-	-	1,650	-	-	1,650
A. Chopowick	Paraprofessional	-	-	-	600	420	-	1,020
Less 50% Reduction for Travel		-	(168)	(5,040)	(7,395)	-	-	(12,603)
<b>TOTAL KPMG-Canada</b>		<b>\$ 98,001</b>	<b>\$ 116,136</b>	<b>\$ 86,256</b>	<b>\$ 149,313</b>	<b>\$ 32,295</b>	<b>\$ 765</b>	<b>\$ 482,766</b>
Voluntary Reduction		(63,092)	-	-	-	-	-	(63,092)
<b>TOTAL FEES</b>		<b>\$ 836,066</b>	<b>\$ 615,660</b>	<b>\$ 567,303</b>	<b>\$ 610,033</b>	<b>\$ 333,234</b>	<b>\$ 37,545</b>	<b>\$ 2,999,841</b>

**EXHIBIT D**

BETHLEHEM STEEL CORPORATION, et al.  
Summary of Hours Incurred by Category  
October 27, 2001 through October 22, 2003

Category	First Interim Period Hours	Second Interim Period Hours	Third Interim Period Hours	Fourth Interim Period Hours	Fifth Interim Period Hours	Sixth and Final Period Hours	Total Hours
<b><u>KPMG-US</u></b>							
Asset Disposition	11.0	6.2	4.0	5.0	1.9	-	28.1
Benefits, Collective Bargaining Issues	270.5	89.9	268.5	111.9	113.5	-	854.3
Business and Financial Issues	995.7	729.1	822.9	792.2	358.8	14.5	3,713.2
Case Administration and Creditor Communications	196.9	78.3	45.9	64.0	49.7	11.6	446.4
Cash Collateral, DIP, and Other Secured Creditor Issues	200.5	107.0	79.7	65.7	40.6	-	493.5
Claims Administration	-	-	-	13.8	2.0	-	15.8
Committee Meetings and Conference Calls	54.9	62.5	25.6	33.5	46.8	8.5	231.8
Employment/Fee Applications and Issues	128.0	219.9	126.7	198.0	133.3	61.9	867.8
Environmental Issues	-	-	1.1	4.8	19.7	-	25.6
Hearings, Motions and Litigation Issues	205.8	118.6	17.0	38.4	0.9	-	380.7
Plan, Disclosure Statement and Exclusivity	-	-	0.5	-	-	11.5	12.0
Travel	-	4.0	22.0	38.3	22.4	4.0	90.7
<b>TOTAL KPMG-US</b>	<b>2,063.3</b>	<b>1,415.5</b>	<b>1,413.9</b>	<b>1,365.6</b>	<b>789.6</b>	<b>112.0</b>	<b>7,159.9</b>
<b><u>KPMG-Canada</u></b>							
Asset Disposition	-	1.6	1.0	0.2	-	-	2.8
Benefits, Collective Bargaining Issues	2.5	0.8	18.1	10.4	2.0	-	33.8
Business and Financial Issues	133.5	186.2	121.1	211.9	45.3	-	698.0
Case Administration and Creditor Communications	9.9	6.4	11.7	18.3	2.3	-	48.6
Cash Collateral, DIP, and Other Secured Creditor Issues	38.3	15.9	5.0	10.4	1.0	-	70.6
Claims Administration	-	-	-	1.2	0.2	-	1.4
Committee Meetings and Conference Calls	15.6	23.7	8.3	13.6	5.2	-	66.4
Employment/Fee Applications and Issues	0.8	1.2	2.8	7.8	9.4	1.5	23.5
Environmental Issues	-	-	0.4	7.5	0.2	-	8.1
Hearings, Motions and Litigation Issues	12.6	5.8	0.8	1.5	0.4	-	21.1
Plan, Disclosure Statement and Exclusivity	-	-	-	-	-	-	-
Travel	-	0.7	21.0	29.0	-	-	50.7
<b>TOTAL KPMG-Canada</b>	<b>213.2</b>	<b>242.3</b>	<b>190.2</b>	<b>311.8</b>	<b>66.0</b>	<b>1.5</b>	<b>50.7</b>
<b><u>KPMG-US &amp; KPMG-Canada</u></b>							
Asset Disposition	11.0	7.8	5.0	5.2	1.9	-	30.9
Benefits, Collective Bargaining Issues	273.0	90.7	286.6	122.3	115.5	-	888.1
Business and Financial Issues	1,129.2	915.3	944.0	1,004.1	404.1	14.5	4,411.2
Case Administration and Creditor Communications	206.8	84.7	57.6	82.3	52.0	11.6	495.0
Cash Collateral, DIP, and Other Secured Creditor Issues	238.8	122.9	84.7	76.1	41.6	-	564.1
Claims Administration	-	-	-	15.0	2.2	-	17.2
Committee Meetings and Conference Calls	70.5	86.2	33.9	47.1	52.0	8.5	298.2
Employment/Fee Applications and Issues	128.8	221.1	129.5	205.8	142.7	63.4	891.3
Environmental Issues	-	-	1.5	12.3	19.9	-	33.7
Hearings, Motions and Litigation Issues	218.4	124.4	17.8	39.9	1.3	-	401.8
Plan, Disclosure Statement and Exclusivity	-	-	0.5	-	-	11.5	12.0
Travel	-	4.7	43.0	67.3	22.4	4.0	141.4
<b>TOTAL HOURS</b>	<b>2,276.5</b>	<b>1,657.8</b>	<b>1,604.1</b>	<b>1,677.4</b>	<b>855.6</b>	<b>113.5</b>	<b>8,184.9</b>

**EXHIBIT D**

BETHLEHEM STEEL CORPORATION, et al.  
Summary of Fees Incurred by Category  
October 27, 2001 through October 22, 2003

Category	First Interim Period Fees	Second Interim Period Fees	Third Interim Period Fees	Fourth Interim Period Fees	Fifth Interim Period Fees	Sixth and Final Period Fees	Total Fees
<b><u>KPMG-US</u></b>							
Asset Disposition	\$ 3,996	\$ 1,986	\$ 1,698	\$ 1,614	\$ 675	\$ -	\$ 9,969
Benefits; Collective Bargaining Issues	118,998	39,000	130,416	55,362	57,618	-	401,394
Business and Financial Issues	361,518	216,513	237,598	264,441	138,459	5,904	1,224,433
Case Administration and Creditor Communications	75,594	26,427	12,468	18,885	14,772	4,830	152,976
Cash Collateral; DIP; and Other Secured Creditor Issues	71,505	36,186	23,847	20,391	13,110	-	165,039
Claims Administration	-	-	-	3,738	792	-	4,530
Committee Meetings and Conference Calls	29,463	34,053	13,158	18,534	24,231	3,885	123,324
Employment/Fee Applications and Issues	58,386	88,740	51,888	51,156	38,403	16,329	304,902
Environmental Issues	-	-	393	1,692	7,971	-	10,056
Hearings, Motions and Litigation Issues	81,697	55,539	5,664	16,272	354	-	159,526
Plan, Disclosure Statement and Exclusivity	-	-	168	-	-	4,992	5,160
Travel (Net of 50% Reduction)	-	1,080	3,750	8,636	4,554	840	18,860
<b>TOTAL KPMG-US</b>	<b>\$ 801,157</b>	<b>\$ 499,524</b>	<b>\$ 481,047</b>	<b>\$ 460,720</b>	<b>\$ 300,939</b>	<b>\$ 36,780</b>	<b>\$ 2,580,168</b>
<b><u>KPMG-Canada</u></b>							
Asset Disposition	\$ -	\$ 768	\$ 480	\$ 102	\$ -	\$ -	\$ 1,350
Benefits; Collective Bargaining Issues	1,200	384	8,688	5,304	1,020	-	16,596
Business and Financial Issues	63,195	89,376	58,128	107,709	23,103	-	341,511
Case Administration and Creditor Communications	4,752	3,072	5,616	9,333	1,173	-	23,946
Cash Collateral; DIP; and Other Secured Creditor Issues	15,099	7,632	2,400	5,304	510	-	30,945
Claims Administration	-	-	-	612	102	-	714
Committee Meetings and Conference Calls	7,488	11,376	3,984	6,936	2,652	-	32,436
Employment/Fee Applications and Issues	384	576	1,344	2,028	3,429	765	8,526
Environmental Issues	-	-	192	3,825	102	-	4,119
Hearings, Motions and Litigation Issues	5,883	2,784	384	765	204	-	10,020
Plan, Disclosure Statement and Exclusivity	-	-	-	-	-	-	-
Travel (Net of 50% Reduction)	-	168	5,040	7,395	-	-	12,603
<b>TOTAL KPMG-Canada</b>	<b>\$ 98,001</b>	<b>\$ 116,136</b>	<b>\$ 86,256</b>	<b>\$ 149,313</b>	<b>\$ 32,295</b>	<b>\$ 765</b>	<b>\$ 482,766</b>
<b><u>KPMG-US &amp; KPMG-Canada</u></b>							
Asset Disposition	\$ 3,996	\$ 2,754	\$ 2,178	\$ 1,716	\$ 675	\$ -	\$ 11,319
Benefits; Collective Bargaining Issues	120,198	39,384	139,104	60,666	58,638	-	417,990
Business and Financial Issues	424,713	305,889	295,726	372,150	161,562	5,904	1,565,944
Case Administration and Creditor Communications	80,346	29,499	18,084	28,218	15,945	4,830	176,922
Cash Collateral; DIP; and Other Secured Creditor Issues	86,604	43,818	26,247	25,695	13,620	-	195,984
Claims Administration	-	-	-	4,350	894	-	5,244
Committee Meetings and Conference Calls	36,951	45,429	17,142	25,470	26,883	3,885	155,760
Employment/Fee Applications and Issues	58,770	89,316	53,232	53,184	41,832	17,094	313,428
Environmental Issues	-	-	585	5,517	8,073	-	14,175
Hearings, Motions and Litigation Issues	87,580	58,323	6,048	17,037	558	-	169,546
Plan, Disclosure Statement and Exclusivity	-	-	168	-	-	4,992	5,160
Travel (Net of 50% Reduction)	-	1,248	8,790	16,031	4,554	840	31,463
Voluntary Reduction	(63,092)	-	-	-	-	-	(63,092)
<b>TOTAL FEES</b>	<b>\$ 836,066</b>	<b>\$ 615,660</b>	<b>\$ 567,303</b>	<b>\$ 610,033</b>	<b>\$ 333,234</b>	<b>\$ 37,545</b>	<b>\$ 2,999,841</b>

**EXHIBIT E**

BETHLEHEM STEEL CORPORATION, et al.  
Summary of Expenses  
October 27, 2001 through October 22, 2003

<u>Category</u>	<u>First Interim Period Expenses</u>	<u>Second Interim Period Expenses</u>	<u>Third Interim Period Expenses</u>	<u>Fourth Interim Period Expenses</u>	<u>Fifth Interim Period Expenses</u>	<u>Sixth and Final Period Expenses</u>	<u>Total Expenses</u>
<b><u>KPMG-US</u></b>							
Air <sup>(1)</sup>	\$ 38,215	\$ 14,380	\$ 5,603	\$ 8,081	\$ 3,340	\$ 308	\$ 69,927
Ground Transportation	4,263	2,845	1,118	1,893	593	73	10,785
Lodging	35,712	7,766	3,109	3,900	3,428	-	53,915
Meals <sup>(2)</sup>	1,688	(517)	379	444	192	20	2,206
Other	4,167	8,412	968	1,311	1,722	1,101	17,681
<b>TOTAL KPMG-US</b>	<b>\$ 84,045</b>	<b>\$ 32,886</b>	<b>\$ 11,177</b>	<b>\$ 15,629</b>	<b>\$ 9,275</b>	<b>\$ 1,502</b>	<b>\$ 154,514</b>
<b><u>KPMG-Canada</u></b>							
Air <sup>(1)</sup>	\$ 7,218	\$ 5,754	\$ 3,815	\$ 5,133	\$ -	\$ -	\$ 21,920
Ground Transportation	877	677	634	830	-	-	3,018
Lodging	5,715	1,845	1,732	2,340	-	-	11,633
Meals <sup>(2)</sup>	274	(119)	64	348	-	-	567
Other	-	-	105	35	-	-	140
<b>TOTAL KPMG-Canada</b>	<b>\$ 14,084</b>	<b>\$ 8,157</b>	<b>\$ 6,351</b>	<b>\$ 8,686</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 37,278</b>
<b><u>TOTAL KPMG-US &amp; KPMG-Canada</u></b>							
Air <sup>(1)</sup>	\$ 45,433	\$ 20,134	\$ 9,418	\$ 13,214	\$ 3,340	\$ 308	\$ 91,847
Ground Transportation	5,140	3,522	1,752	2,723	593	73	13,803
Lodging	41,427	9,611	4,841	6,240	3,428	-	65,547
Meals <sup>(2)</sup>	1,962	(636)	443	792	192	20	2,773
Other	4,167	8,412	1,073	1,346	1,722	1,101	17,821
<b>TOTAL EXPENSES</b>	<b>\$ 98,129</b>	<b>\$ 41,043</b>	<b>\$ 17,527</b>	<b>\$ 24,315</b>	<b>\$ 9,275</b>	<b>\$ 1,502</b>	<b>\$ 191,791</b>

<sup>(1)</sup> All airfare expenses are for coach travel.

<sup>(2)</sup> Includes agreed adjustment for meals exceeding \$20 per person.



**EXHIBIT F**

BETHLEHEM STEEL CORPORATION, et al.  
Summary of Hours Incurred by Professional Staff  
June 1, 2003 through October 22, 2003

<u>Name</u>	<u>Position</u>	<u>June Hours</u>	<u>July Hours</u>	<u>August Hours</u>	<u>September Hours</u>	<u>October Hours</u>	<u>Total Hours</u>
<b><u>KPMG-US</u></b>							
M. Knoll	Partner	8.7	3.3	-	-	-	12.0
B. Pickering	Director	-	1.2	4.1	3.9	0.6	9.8
A. Jordan	Manager	14.1	7.0	3.8	11.7	1.5	38.1
S. Ng	Senior Associate	5.2	10.5	1.1	-	-	16.8
J. Velasco	Paraprofessional	22.7	2.9	3.0	3.9	2.8	35.3
<b>TOTAL KPMG-US</b>		<u>50.7</u>	<u>24.9</u>	<u>12.0</u>	<u>19.5</u>	<u>4.9</u>	<u>112.0</u>
<b><u>KPMG-Canada</u></b>							
B. Pickering	Senior Manager	1.5	-	-	-	-	1.5
<b>TOTAL KPMG-Canada</b>		<u>1.5</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1.5</u>
<b>TOTAL HOURS</b>		<u>52.2</u>	<u>24.9</u>	<u>12.0</u>	<u>19.5</u>	<u>4.9</u>	<u>113.5</u>

**EXHIBIT F**

BETHLEHEM STEEL CORPORATION, et al.  
Summary of Fees Incurred By Professional Staff  
June 1, 2003 through October 22, 2003

<u>Name</u>	<u>Position</u>	<u>June Fees</u>	<u>July Fees</u>	<u>August Fees</u>	<u>September Fees</u>	<u>October Fees</u>	<u>Total Fees</u>
<b><u>KPMG-US</u></b>							
M. Knoll	Partner	\$ 4,959	\$ 1,881	\$ -	\$ -	\$ -	\$ 6,840
B. Pickering	Director	-	612	2,091	1,989	306	4,998
A. Jordan	Manager	5,922	2,940	1,596	4,914	630	16,002
S. Ng	Senior Associate	1,716	3,465	363	-	-	5,544
J. Velasco	Paraprofessional	2,724	348	360	468	336	4,236
Less 50% Reduction for Travel		-	-	-	(840)	-	(840)
<b>TOTAL KPMG-US</b>		<u>\$ 15,321</u>	<u>\$ 9,246</u>	<u>\$ 4,410</u>	<u>\$ 6,531</u>	<u>\$ 1,272</u>	<u>\$ 36,780</u>
<b><u>KPMG-Canada</u></b>							
B. Pickering	Senior Manager	765	-	-	-	-	765
Less 50% Reduction for Travel		-	-	-	-	-	-
<b>TOTAL KPMG-Canada</b>		<u>\$ 765</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 765</u>
<b>TOTAL FEES</b>		<u>\$ 16,086</u>	<u>\$ 9,246</u>	<u>\$ 4,410</u>	<u>\$ 6,531</u>	<u>\$ 1,272</u>	<u>\$ 37,545</u>

**EXHIBIT G**

BETHLEHEM STEEL CORPORATION, et al.  
 Summary of Hours Incurred by Category  
 June 1, 2003 through October 22, 2003

<u>Category</u>	<u>June Hours</u>	<u>July Hours</u>	<u>August Hours</u>	<u>September Hours</u>	<u>October Hours</u>	<u>Total Hours</u>
<b><u>KPMG-US</u></b>						
Business and Financial Issues	5.1	3.9	2.1	2.1	1.3	14.5
Case Administration and Creditor Communications	0.5	9.5	1.4	0.2	-	11.6
Committee Meetings and Conference Calls	-	-	2.0	6.5	-	8.5
Employment/Fee Applications and Issues	44.7	5.2	4.3	4.1	3.6	61.9
Plan, Disclosure Statement and Exclusivity	0.4	6.3	2.2	2.6	-	11.5
Travel	-	-	-	4.0	-	4.0
<b>TOTAL KPMG-US</b>	<b>50.7</b>	<b>24.9</b>	<b>12.0</b>	<b>19.5</b>	<b>4.9</b>	<b>112.0</b>
<b><u>KPMG-Canada</u></b>						
Business and Financial Issues	-	-	-	-	-	-
Case Administration and Creditor Communications	-	-	-	-	-	-
Committee Meetings and Conference Calls	-	-	-	-	-	-
Employment/Fee Applications and Issues	1.5	-	-	-	-	1.5
Plan, Disclosure Statement and Exclusivity	-	-	-	-	-	-
Travel	-	-	-	-	-	-
<b>TOTAL KPMG-Canada</b>	<b>1.5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1.5</b>
<b><u>KPMG-US &amp; KPMG-Canada</u></b>						
Business and Financial Issues	5.1	3.9	2.1	2.1	1.3	14.5
Case Administration and Creditor Communications	0.5	9.5	1.4	0.2	-	11.6
Committee Meetings and Conference Calls	-	-	2.0	6.5	-	8.5
Employment/Fee Applications and Issues	46.2	5.2	4.3	4.1	3.6	63.4
Plan, Disclosure Statement and Exclusivity	0.4	6.3	2.2	2.6	-	11.5
Travel	-	-	-	4.0	-	4.0
<b>TOTAL HOURS</b>	<b>52.2</b>	<b>24.9</b>	<b>12.0</b>	<b>19.5</b>	<b>4.9</b>	<b>113.5</b>

**EXHIBIT G**

BETHLEHEM STEEL CORPORATION, et al.  
 Summary of Fees Incurred by Category  
 June 1, 2003 through October 22, 2003

<u>Category</u>	<u>June</u> <u>Fees</u>	<u>July</u> <u>Fees</u>	<u>August</u> <u>Fees</u>	<u>September</u> <u>Fees</u>	<u>October</u> <u>Fees</u>	<u>Total</u> <u>Fees</u>
<b><u>KPMG-US</u></b>						
Business and Financial Issues	\$ 2,097	\$ 1,416	\$ 837	\$ 954	\$ 600	\$ 5,904
Case Administration and Creditor Communications	285	3,837	615	93	-	4,830
Committee Meetings and Conference Calls	-	-	930	2,955	-	3,885
Employment/Fee Applications and Issues	12,771	1,428	906	552	672	16,329
Plan, Disclosure Statement and Exclusivity	168	2,565	1,122	1,137	-	4,992
Travel (Net of 50% Reduction)	-	-	-	840	-	840
<b>KPMG-US</b>	<b>\$ 15,321</b>	<b>\$ 9,246</b>	<b>\$ 4,410</b>	<b>\$ 6,531</b>	<b>\$ 1,272</b>	<b>\$ 36,780</b>
<b><u>KPMG-Canada</u></b>						
Business and Financial Issues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Case Administration and Creditor Communications	-	-	-	-	-	-
Committee Meetings and Conference Calls	-	-	-	-	-	-
Employment/Fee Applications and Issues	765	-	-	-	-	765
Plan, Disclosure Statement and Exclusivity	-	-	-	-	-	-
Travel (Net of 50% Reduction)	-	-	-	-	-	-
<b>TOTAL KPMG-Canada</b>	<b>\$ 765</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 765</b>
<b><u>KPMG-US &amp; KPMG-Canada</u></b>						
Business and Financial Issues	\$ 2,097	\$ 1,416	\$ 837	\$ 954	\$ 600	\$ 5,904
Case Administration and Creditor Communications	285	3,837	615	93	-	4,830
Committee Meetings and Conference Calls	-	-	930	2,955	-	3,885
Employment/Fee Applications and Issues	13,536	1,428	906	552	672	17,094
Plan, Disclosure Statement and Exclusivity	168	2,565	1,122	1,137	-	4,992
Travel (Net of 50% Reduction)	-	-	-	840	-	840
<b>TOTAL FEES</b>	<b>\$ 16,086</b>	<b>\$ 9,246</b>	<b>\$ 4,410</b>	<b>\$ 6,531</b>	<b>\$ 1,272</b>	<b>\$ 37,545</b>

## EXHIBIT H

BETHLEHEM STEEL CORPORATION, et al.  
 Summary of Expenses  
 June 1, 2003 through October 22, 2003

<u>Category</u>	<u>June</u> <u>Expenses</u>	<u>July</u> <u>Expenses</u>	<u>August</u> <u>Expenses</u>	<u>September</u> <u>Expenses</u>	<u>October</u> <u>Expenses</u>	<u>Total</u> <u>Expenses</u>
<b><u>KPMG-US</u></b>						
Air <sup>(1)</sup>	\$ -	\$ -	\$ -	\$ 308	\$ -	\$ 308
Ground Transportation	-	-	-	73	-	73
Lodging	-	-	-	-	-	-
Meals <sup>(2)</sup>	-	-	-	20	-	20
Other	261	53	383	-	404	1,101
<b>TOTAL KPMG-US</b>	<u>\$ 261</u>	<u>\$ 53</u>	<u>\$ 383</u>	<u>\$ 401</u>	<u>\$ 404</u>	<u>\$ 1,502</u>
<b><u>KPMG-Canada</u></b>						
Air <sup>(1)</sup>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ground Transportation	-	-	-	-	-	-
Lodging	-	-	-	-	-	-
Meals <sup>(2)</sup>	-	-	-	-	-	-
Other	-	-	-	-	-	-
<b>TOTAL KPMG-Canada</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b><u>TOTAL KPMG-US &amp; KPMG-Canada</u></b>						
Air <sup>(1)</sup>	\$ -	\$ -	\$ -	\$ 308	\$ -	\$ 308
Ground Transportation	-	-	-	73	-	73
Lodging	-	-	-	-	-	-
Meals <sup>(2)</sup>	-	-	-	20	-	20
Other	261	53	383	-	404	1,101
<b>TOTAL EXPENSES</b>	<u>\$ 261</u>	<u>\$ 53</u>	<u>\$ 383</u>	<u>\$ 401</u>	<u>\$ 404</u>	<u>\$ 1,502</u>

<sup>(1)</sup> All airfare expenses are for coach travel.

<sup>(2)</sup> Includes agreed adjustment for meals exceeding \$20 per person.

## EXHIBIT 11

BETHLEHEM STEEL CORPORATION, et al.  
Detailed Description of Services Rendered  
June 1, 2003 through June 30, 2003

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Fees</u>
<b><u>Business and Financial Issues</u></b>					
<b>KPMG-US</b>					
Jordan, Andrew	06/16/03	Provide update regarding call with J.McCarroll (Kramer).	0.2	\$ 420	\$ 84
Jordan, Andrew	06/17/03	Review correspondence and provide update regarding preference actions.	0.2	\$ 420	\$ 84
Jordan, Andrew	06/26/03	Address work product related issues per request by J.McCarroll (Kramer) involving preference analysis.	0.4	\$ 420	\$ 168
Jordan, Andrew	06/26/03	Provide guidance regarding Asset Purchase Agreement and value of ISG common stock.	0.2	\$ 420	\$ 84
Knoll, Melissa	06/26/03	Address request for preference information and bond holder question.	0.4	\$ 570	\$ 228
Knoll, Melissa	06/26/03	Analyze and review information from Asset Purchase Agreement on stock consideration from ISG in regard to bondholder inquiry.	0.5	\$ 570	\$ 285
Ng, Shuk	06/26/03	Review and analyze the assets purchase agreement related to description of \$15 million in ISG stock; assess the timing and conditions of distribution.	1.4	\$ 330	\$ 462
Ng, Shuk	06/26/03	Obtain guidance to perform further inquiry regarding the value of ISG shares and distributions to unsecured creditors to assist in response to bondholder inquiry.	0.4	\$ 330	\$ 132
Ng, Shuk	06/26/03	Review and analyze section D of the asset purchase agreement related to conversion features of ISG Class B stock; provide update regarding the same.	0.5	\$ 330	\$ 165
Jordan, Andrew	06/27/03	Review Asset Purchase Agreement regarding value of ISG stock consideration and distribution to pre-petition claim holders.	0.2	\$ 420	\$ 84
Jordan, Andrew	06/27/03	Respond to counsel regarding preference items.	0.2	\$ 420	\$ 84
Knoll, Melissa	06/27/03	Call with J. McCarroll (Kramer) regarding information related to preferences; provide related information.	0.3	\$ 570	\$ 171
Ng, Shuk	06/27/03	Obtain guidance regarding common stock issuance and follow up with Committee counsel.	0.2	\$ 330	\$ 66
<b>Total KPMG-US</b>			<u>5.1</u>		<u>\$ 2,097</u>
<b>KPMG-Canada</b>					
<b>Total KPMG-Canada</b>			<u>-</u>		<u>\$ -</u>
<b><i>Business and Financial Issues Subtotal</i></b>			<u>5.1</u>		<u>\$ 2,097</u>
<b><u>Case Administration and Creditor Communications</u></b>					
<b>KPMG-US</b>					
Knoll, Melissa	06/09/03	Assess case status.	0.1	\$ 570	\$ 57
Knoll, Melissa	06/13/03	Obtain status update.	0.1	\$ 570	\$ 57
Knoll, Melissa	06/24/03	Call with creditor regarding inquiry on distributions.	0.2	\$ 570	\$ 114
Knoll, Melissa	06/24/03	Obtain case update.	0.1	\$ 570	\$ 57
<b>Total KPMG-US</b>			<u>0.5</u>		<u>\$ 285</u>
<b>KPMG-Canada</b>					
<b>Total KPMG-Canada</b>			<u>-</u>		<u>\$ -</u>
<b><i>Case Administration and Creditor Communications Subtotal</i></b>			<u>0.5</u>		<u>\$ 285</u>
<b><u>Employment/Fee Applications and Issues</u></b>					

## EXHIBIT U1

### BETHLEHEM STEEL CORPORATION, et al. Detailed Description of Services Rendered June 1, 2003 through June 30, 2003

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Fees</u>
<b>KPMG-US</b>					
Velasco, Jin	06/04/03	Prepare summary schedules and supporting exhibits for the Fifth Interim Fee Application.	1.9	\$ 120	\$ 228
Velasco, Jin	06/05/03	Prepare narrative for the Fifth Interim Fee Application.	1.8	\$ 120	\$ 216
Knoll, Melissa	06/09/03	Prepare billing information for May.	0.1	\$ 570	\$ 57
Jordan, Andrew	06/10/03	Review May billing information.	0.7	\$ 420	\$ 294
Knoll, Melissa	06/10/03	Review and revise May invoice.	0.6	\$ 570	\$ 342
Velasco, Jin	06/10/03	Analyze and reconcile time detail for the May invoice.	1.4	\$ 120	\$ 168
Jordan, Andrew	06/11/03	Prepare May cover letter for billing purposes.	0.4	\$ 420	\$ 168
Knoll, Melissa	06/11/03	Finalize May bill.	0.2	\$ 570	\$ 114
Ng, Shuk	06/11/03	Quality check May invoice prior to issuance.	0.2	\$ 330	\$ 66
Velasco, Jin	06/11/03	Receive comments and incorporate revisions to cover letter and exhibits for the May invoice.	2.3	\$ 120	\$ 276
Jordan, Andrew	06/12/03	Call with J.McCarroll (Kramer) regarding billing matters.	0.1	\$ 420	\$ 42
Velasco, Jin	06/12/03	Incorporate May invoice information into summary schedule and supporting exhibits for the Fifth Interim Fee Application.	1.4	\$ 120	\$ 168
Velasco, Jin	06/12/03	Revise narrative for the Fifth Interim Fee Application.	1.2	\$ 120	\$ 144
Jordan, Andrew	06/16/03	Review underlying exhibits for fee application.	0.6	\$ 420	\$ 252
Jordan, Andrew	06/16/03	Draft narrative description of services provided for fifth interim fee application.	1.2	\$ 420	\$ 504
Velasco, Jin	06/16/03	Revise, format and update summary schedules and supporting exhibits for fee application.	2.8	\$ 120	\$ 336
Jordan, Andrew	06/17/03	Draft narrative for fifth fee application.	3.2	\$ 420	\$ 1,344
Jordan, Andrew	06/17/03	Review underlying exhibits for fee application.	1.8	\$ 420	\$ 756
Jordan, Andrew	06/17/03	Draft supplemental affidavit to disclose audit and tax related services performed on behalf of ISG.	0.9	\$ 420	\$ 378
Ng, Shuk	06/17/03	Compile information for narrative of fee application.	0.4	\$ 330	\$ 132
Velasco, Jin	06/17/03	Analyze billing information to determine payments received and amount to request for the Fifth Interim Fee Application.	1.7	\$ 120	\$ 204
Jordan, Andrew	06/18/03	Revise fee narrative and transmit for review.	0.7	\$ 420	\$ 294
Jordan, Andrew	06/18/03	Review revisions to fee narrative.	0.1	\$ 420	\$ 42
Knoll, Melissa	06/18/03	Review and revise fourth supplemental affidavit.	0.5	\$ 570	\$ 285
Velasco, Jin	06/18/03	Receive comments and incorporate revisions to fee application narrative.	1.8	\$ 120	\$ 216
Jordan, Andrew	06/20/03	Assist with revisions to fee narrative and exhibits.	1.0	\$ 420	\$ 420
Ng, Shuk	06/20/03	Review and quality check exhibits and narrative of fifth interim fee application and provide comments to same.	2.1	\$ 330	\$ 693
Velasco, Jin	06/20/03	Receive comments and incorporate revisions to fee application narrative.	1.7	\$ 120	\$ 204
Jordan, Andrew	06/23/03	Provide update regarding fee application and supplemental affidavit.	0.2	\$ 420	\$ 84
Knoll, Melissa	06/23/03	Assess fee application status.	0.1	\$ 570	\$ 57
Jordan, Andrew	06/24/03	Review fee application revisions.	0.6	\$ 420	\$ 252
Knoll, Melissa	06/24/03	Revise supplemental affidavit for filing.	0.2	\$ 570	\$ 114
Knoll, Melissa	06/24/03	Review and revise fee application and exhibits.	1.7	\$ 570	\$ 969
Velasco, Jin	06/24/03	Coordinate fee application filing process with R. Clancy (Kramer).	0.6	\$ 120	\$ 72
Jordan, Andrew	06/25/03	Review fee application and assist with revisions to same.	0.7	\$ 420	\$ 294
Jordan, Andrew	06/25/03	Call with R.Clancy (Kramer) regarding billing issues.	0.1	\$ 420	\$ 42
Knoll, Melissa	06/25/03	Revise fee application narrative.	2.6	\$ 570	\$ 1,482
Knoll, Melissa	06/25/03	Finalize fee application.	1.0	\$ 570	\$ 570
Velasco, Jin	06/25/03	Incorporate changes and format narrative for the Fifth Interim Fee Application.	1.8	\$ 120	\$ 216
Velasco, Jin	06/25/03	Incorporate changes and summary schedules and supporting exhibits for the 5th Interim Fee Application.	2.3	\$ 120	\$ 276

**EXHIBIT II**

BETHLEHEM STEEL CORPORATION, et al.  
Detailed Description of Services Rendered  
June 1, 2003 through June 30, 2003

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Fees</u>
<b>Total KPMG-US</b>			<u>44.7</u>		<u>\$ 12,771</u>
<b>KPMG-Canada</b>					
Pickering, Ben	06/18/03	Review and prepare comments to fee application narrative.	1.4	\$ 510	\$ 714
Pickering, Ben	06/19/03	Review and prepare comments to fee application narrative.	<u>0.1</u>	\$ 510	<u>\$ 51</u>
<b>Total KPMG-Canada</b>			<u>1.5</u>		<u>\$ 765</u>
		<i>Employment/Fee Applications and Issues Subtotal</i>	<u>46.2</u>		<u>\$ 13,536</u>
 <b><u>Plan, Disclosure Statement and Exclusivity</u></b>					
<b>KPMG-US</b>					
Jordan, Andrew	06/16/03	Call with J.McCarroll (Kramer) regarding plan of liquidation and other case matters.	0.2	\$ 420	\$ 84
Jordan, Andrew	06/24/03	Call with J.McCarroll (Kramer) regarding plan of liquidation and other case matters.	<u>0.2</u>	\$ 420	<u>\$ 84</u>
<b>Total KPMG-US</b>			<u>0.4</u>		<u>\$ 168</u>
<b>KPMG-Canada</b>					
<b>Total KPMG-Canada</b>			<u>-</u>		<u>\$ -</u>
		<i>Plan, Disclosure Statement and Exclusivity Subtotal</i>	<u>0.4</u>		<u>\$ 168</u>
		<b>Grand Total</b>	<u>52.2</u>		<u>\$ 16,086</u>



## EXHIBIT 12

BETHLEHEM STEEL CORPORATION, et al.  
Detailed Description of Services Rendered  
July 1, 2003 through July 31, 2003

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Fees</u>
<b><u>Business and Financial Issues</u></b>					
<b>KPMG-US</b>					
Knoll, Melissa	07/01/03	Call with G. Novad (Kramer) and other follow-up regarding inquiry on APA and distribution of stock.	0.3	\$ 570	\$ 171
Ng, Shuk	07/01/03	Discuss with G. Novod (Kramer) related to inquiries from bondholders.	0.4	\$ 330	\$ 132
Ng, Shuk	07/01/03	Obtain and review the May 2003 MOR report and provide update regarding the same.	0.4	\$ 330	\$ 132
Ng, Shuk	07/02/03	Research specific issues regarding the timing, method and amount of distributions to bondholders and ISG common stock based on discussions from G. Novod (Kramer).	2.2	\$ 330	\$ 726
Knoll, Melissa	07/03/03	Follow up on bondholder inquiry.	0.2	\$ 570	\$ 114
Jordan, Andrew	07/09/03	Review press article regarding pension plans.	0.1	\$ 420	\$ 42
Ng, Shuk	07/30/03	Review McDonald investment's retention order for terms of payment; provide update regarding the same.	0.3	\$ 330	\$ 99
<b>Total KPMG-US</b>			<u>3.9</u>		<u>\$ 1,416</u>
<b>KPMG-Canada</b>					
<b>Total KPMG-Canada</b>			<u>-</u>		<u>\$ -</u>
<b><i>Business and Financial Issues Subtotal</i></b>			<u><b>3.9</b></u>		<u><b>\$ 1,416</b></u>
<b><u>Case Administration and Creditor Communications</u></b>					
<b>KPMG-US</b>					
Ng, Shuk	07/09/03	Update work papers with documents received and relied upon from debor over pendency of case.	2.8	\$ 330	\$ 924
Jordan, Andrew	07/10/03	Review case files to document work product.	2.2	\$ 420	\$ 924
Knoll, Melissa	07/10/03	Review and advise regarding engagement and administrative files.	2.1	\$ 570	\$ 1,197
Ng, Shuk	07/10/03	Provide feedback related to engagement and administrative files.	2.4	\$ 330	\$ 792
<b>Total KPMG-US</b>			<u>9.5</u>		<u>\$ 3,837</u>
<b>KPMG-Canada</b>					
<b>Total KPMG-Canada</b>			<u>-</u>		<u>\$ -</u>
<b><i>Case Administration and Creditor Communications Subtotal</i></b>			<u><b>9.5</b></u>		<u><b>\$ 3,837</b></u>
<b><u>Employment/Fee Applications and Issues</u></b>					
<b>KPMG-US</b>					
Knoll, Melissa	07/08/03	Review June billing information.	0.2	\$ 570	\$ 114
Jordan, Andrew	07/09/03	Review collections in Bethlehem matter.	0.1	\$ 420	\$ 42
Knoll, Melissa	07/09/03	Review June billing information.	0.1	\$ 570	\$ 57
Velasco, Jin	07/10/03	Prepare cover letter and draft June invoice.	2.3	\$ 120	\$ 276
Jordan, Andrew	07/11/03	Review time detail and cover letter for June invoice.	1.2	\$ 420	\$ 504
Jordan, Andrew	07/11/03	Attend to billing matters in Bethlehem.	0.1	\$ 420	\$ 42
Knoll, Melissa	07/16/03	Review and revise June bill and cover letter.	0.4	\$ 570	\$ 228
Jordan, Andrew	07/21/03	Review billing information for May 2003.	0.1	\$ 420	\$ 42
Pickering, Ben	07/25/03	Attend to billing matters in Bethlehem.	0.1	\$ 510	\$ 51
Velasco, Jin	07/29/03	Analyze billing information and payment status.	0.6	\$ 120	\$ 72
<b>Total KPMG-US</b>			<u>5.2</u>		<u>\$ 1,428</u>

## EXHIBIT I2

BETHLEHEM STEEL CORPORATION, et al.  
Detailed Description of Services Rendered  
July 1, 2003 through July 31, 2003

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Fees</u>
<b>KPMG-Canada</b>					
<b>Total KPMG-Canada</b>			-		\$ -
<i>Employment/Fee Applications and Issues Subtotal</i>			<u>5.2</u>		<u>\$ 1,428</u>
<b><u>Plan, Disclosure Statement and Exclusivity</u></b>					
<b>KPMG-US</b>					
Jordan, Andrew	07/08/03	Draft correspondence to J.McCarroll (Kramer) regarding Plan of Liquidation.	0.2	\$ 420	\$ 84
Jordan, Andrew	07/30/03	Provide update regarding plan documents.	0.1	\$ 420	\$ 42
Jordan, Andrew	07/30/03	Review Plan of Liquidation and related Disclosure Statement.	2.4	\$ 420	\$ 1,008
Jordan, Andrew	07/30/03	Review correspondence received from counsel regarding Plan of Liquidation.	0.1	\$ 420	\$ 42
Jordan, Andrew	07/30/03	Provide guidance regarding Plan of Liquidation review.	0.1	\$ 420	\$ 42
Jordan, Andrew	07/30/03	Discuss Plan or Liquidation with J.McCarroll (Kramer).	0.1	\$ 420	\$ 42
Jordan, Andrew	07/30/03	Provide feedback regarding Plan of Liquidation.	0.2	\$ 420	\$ 84
Ng, Shuk	07/30/03	Analyze the Plan of Liquidation disclosure statement related to classification of classes, distribution table, consideration shares to general unsecured creditors, liquidating trust, and voting procedures.	0.6	\$ 330	\$ 198
Ng, Shuk	07/30/03	Review Committee counsel's correspondence on Plan of Liquidation.	0.1	\$ 330	\$ 33
Pickering, Ben	07/30/03	Review Plan of Liquidation and related Disclosure Statement.	0.2	\$ 510	\$ 102
Pickering, Ben	07/30/03	Review correspondence from G.Novod and T.Mayer (Kramer) regarding Bethlehem Disclosure Statement and Plan of Liquidation.	0.1	\$ 510	\$ 51
Pickering, Ben	07/30/03	Discuss Plan or Liquidation with J.McCarroll (Kramer).	0.1	\$ 510	\$ 51
Pickering, Ben	07/30/03	Review Plan of Liquidation and related Disclosure Statement.	0.7	\$ 510	\$ 357
Ng, Shuk	07/31/03	Provide update on timing and potential issues of the Plan of Liquidation.	1.3	\$ 330	\$ 429
<b>Total KPMG-US</b>			<u>6.3</u>		<u>\$ 2,565</u>
<b>KPMG-Canada</b>					
<b>Total KPMG-Canada</b>			-		\$ -
<i>Plan, Disclosure Statement and Exclusivity Subtotal</i>			<u>6.3</u>		<u>\$ 2,565</u>
<b>Grand Total</b>			<u>24.9</u>		<u>\$ 9,246</u>

**EXHIBIT 13**

BETHLEHEM STEEL CORPORATION, et al.  
Detailed Description of Services Rendered  
August 1, 2003 through August 31, 2003

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Fees</u>
<b><u>Business and Financial Issues</u></b>					
<b>KPMG-US</b>					
Pickering, Ben	08/01/03	Discuss with G.Novod (Kramer) regarding availability for Committee meeting.	0.1	\$ 510	\$ 51
Jordan, Andrew	08/11/03	Prepare for call with committee member regarding preference analysis.	0.2	\$ 420	\$ 84
Jordan, Andrew	08/11/03	Respond to Committee member regarding claims analysis.	0.1	\$ 420	\$ 42
Ng, Shuk	08/15/03	Perform preliminary assessment on the potential buyer of claims from the liquidating estates.	0.9	\$ 330	\$ 297
Jordan, Andrew	08/27/03	Call with G.Novod (Kramer) regarding pending meeting with Committee.	0.1	\$ 420	\$ 42
Jordan, Andrew	08/27/03	Draft correspondence to G.Novod (Kramer) regarding Committee meeting and follow up.	0.1	\$ 420	\$ 42
Jordan, Andrew	08/27/03	Provide update on Bethlehem Committee meeting	0.3	\$ 420	\$ 126
Pickering, Ben	08/27/03	Call with G.Novod (Kramer) regarding Committee meeting details.	0.3	\$ 510	\$ 153
<b>Total KPMG-US</b>			<u>2.1</u>		<u>\$ 837</u>
<b>KPMG-Canada</b>					
<b>Total KPMG-Canada</b>			<u>-</u>		<u>\$ -</u>
			<b><i>Business and Financial Issues Subtotal</i></b>	<u>2.1</u>	<u>\$ 837</u>
<b><u>Case Administration and Creditor Communications</u></b>					
<b>KPMG-US</b>					
Jordan, Andrew	08/07/03	Call with creditor related to preference and claim analyses and review of underlying analyses.	0.3	\$ 420	\$ 126
Pickering, Ben	08/07/03	Discuss regarding claims status with D.Sudock (Kelley Drye).	0.2	\$ 510	\$ 102
Pickering, Ben	08/08/03	Call with R.Stark (King and Spalding) regarding preference analysis.	0.1	\$ 510	\$ 51
Jordan, Andrew	08/15/03	Review and revise Bethlehem work plan.	0.4	\$ 420	\$ 168
Ng, Shuk	08/18/03	Update workplan for file management.	0.2	\$ 330	\$ 66
Pickering, Ben	08/27/03	Provide update regarding pending Committee meeting.	0.2	\$ 510	\$ 102
<b>Total KPMG-US</b>			<u>1.4</u>		<u>\$ 615</u>
<b>KPMG-Canada</b>					
<b>Total KPMG-Canada</b>			<u>-</u>		<u>\$ -</u>
			<b><i>Case Administration and Creditor Communications Subtotal</i></b>	<u>1.4</u>	<u>\$ 615</u>
<b><u>Committee Meetings and Conference Calls</u></b>					
<b>KPMG-US</b>					
Jordan, Andrew	08/05/03	Attend Bethlehem Committee call.	1.0	\$ 420	\$ 420
Pickering, Ben	08/05/03	Attend Committee Conference call.	1.0	\$ 510	\$ 510
<b>Total KPMG-US</b>			<u>2.0</u>		<u>\$ 930</u>
<b>KPMG-Canada</b>					
<b>Total KPMG-Canada</b>			<u>-</u>		<u>\$ -</u>
			<b><i>Committee Meetings and Conference Calls Subtotal</i></b>	<u>2.0</u>	<u>\$ 930</u>

### EXHIBIT I3

BETHLEHEM STEEL CORPORATION, et al.  
Detailed Description of Services Rendered  
August 1, 2003 through August 31, 2003

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Fees</u>
<b><u>Employment/Fee Applications and Issues</u></b>					
<b>KPMG-US</b>					
Velasco, Jin	08/06/03	Assemble and analyze July time detail.	0.9	\$ 120	\$ 108
Jordan, Andrew	08/26/03	Prepare Bethlehem July invoice and cover letter.	0.6	\$ 420	\$ 252
Jordan, Andrew	08/27/03	Review billings in Bethlehem matter.	0.1	\$ 420	\$ 42
Velasco, Jin	08/27/03	Incorporate revisions to July invoice exhibits and cover letter.	2.1	\$ 120	\$ 252
Jordan, Andrew	08/28/03	Review draft of cover letter and time detail for billing.	0.3	\$ 420	\$ 126
Jordan, Andrew	08/13/03	Review payment history and attend to collection matters.	0.3	\$ 420	\$ 126
<b>Total KPMG-US</b>			<u>4.3</u>		<u>\$ 906</u>
<b>KPMG-Canada</b>					
<b>Total KPMG-Canada</b>			<u>-</u>		<u>\$ -</u>
<i>Employment/Fee Applications and Issues Subtotal</i>			<u>4.3</u>		<u>\$ 906</u>
<b><u>Plan, Disclosure Statement and Exclusivity</u></b>					
<b>KPMG-US</b>					
Pickering, Ben	08/01/03	Review disclosure document and Committee meeting issues	0.1	\$ 510	\$ 51
Pickering, Ben	08/03/03	Review Bethlehem Steel disclosure document.	1.7	\$ 510	\$ 867
Pickering, Ben	08/05/03	Review plan of reorganization.	0.4	\$ 510	\$ 204
<b>Total KPMG-US</b>			<u>2.2</u>		<u>\$ 1,122</u>
<b>KPMG-Canada</b>					
<b>Total KPMG-Canada</b>			<u>-</u>		<u>\$ -</u>
<i>Plan, Disclosure Statement and Exclusivity Subtotal</i>			<u>2.2</u>		<u>\$ 1,122</u>
<b>Grand Total</b>			<u>12.0</u>		<u>\$ 4,410</u>

**EXHIBIT 14**

BETHLEHEM STEEL CORPORATION, et al.  
Detailed Description of Services Rendered  
September 1, 2003 through September 30, 2003

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Fees</u>
<b><u>Business and Financial Issues</u></b>					
<b>KPMG-US</b>					
Jordan, Andrew	09/03/03	Review preliminary preference analysis in preparation for meeting with Committee.	0.5	\$ 420	\$ 210
Jordan, Andrew	09/08/03	Review correspondence received from counsel related to preferences.	0.1	\$ 420	\$ 42
Jordan, Andrew	09/08/03	Review correspondence received from counsel related to recommendation letter.	0.2	\$ 420	\$ 84
Pickering, Ben	09/08/03	Review correspondence from G.Novod (Kramer) regarding liquidation of trustee materials.	0.1	\$ 510	\$ 51
Pickering, Ben	09/08/03	Review correspondence regarding avoidance actions.	0.2	\$ 510	\$ 102
Jordan, Andrew	09/10/03	Provide update related to Committee meeting.	0.2	\$ 420	\$ 84
Pickering, Ben	09/10/03	Receive update related to Committee meeting.	0.1	\$ 510	\$ 51
Jordan, Andrew	09/11/03	Review correspondence received from counsel related to ballots.	0.1	\$ 420	\$ 42
Jordan, Andrew	09/12/03	Review correspondence received from council regarding ballot results.	0.2	\$ 420	\$ 84
Pickering, Ben	09/15/03	Review and prepare comments on ballot results.	0.2	\$ 510	\$ 102
Pickering, Ben	09/22/03	Receive update regarding Bethlehem Committee meeting	0.1	\$ 510	\$ 51
Pickering, Ben	09/22/03	Correspond with G.Novod (Kramer) regarding matters addressed during Bethlehem Committee call.	0.1	\$ 510	\$ 51
<b>Total KPMG-US</b>			<u>2.1</u>		<u>\$ 954</u>
<b>KPMG-Canada</b>					
<b>Total KPMG-Canada</b>			<u>-</u>		<u>\$ -</u>
<b>Business and Financial Issues Subtotal</b>			<u>2.1</u>		<u>\$ 954</u>
<b><u>Case Administration and Creditor Communications</u></b>					
<b>KPMG-US</b>					
Jordan, Andrew	09/03/03	Review revised agenda prepared by counsel.	0.1	\$ 420	\$ 42
Pickering, Ben	09/03/03	Review agenda for Committee meeting.	0.1	\$ 510	\$ 51
<b>Total KPMG-US</b>			<u>0.2</u>		<u>\$ 93</u>
<b>KPMG-Canada</b>					
<b>Total KPMG-Canada</b>			<u>-</u>		<u>\$ -</u>
<b>Case Administration and Creditor Communications Subtotal</b>			<u>0.2</u>		<u>\$ 93</u>
<b><u>Committee Meetings and Conference Calls</u></b>					
<b>KPMG-US</b>					
Jordan, Andrew	09/04/03	Attend and participate in meeting with Creditors' Committee.	2.5	\$ 420	\$ 1,050
Pickering, Ben	09/04/03	Attend and participate in Committee meeting via conference call.	2.5	\$ 510	\$ 1,275
Jordan, Andrew	09/08/03	Attend telephonic Bethlehem Committee meeting.	1.0	\$ 420	\$ 420
Jordan, Andrew	09/22/03	Attend telephonic Bethlehem Committee meeting.	0.5	\$ 420	\$ 210
<b>Total KPMG-US</b>			<u>6.5</u>		<u>\$ 2,955</u>
<b>KPMG-Canada</b>					
<b>Total KPMG-Canada</b>			<u>-</u>		<u>\$ -</u>
<b>Committee Meetings and Conference Calls Subtotal</b>			<u>6.5</u>		<u>\$ 2,955</u>

**EXHIBIT 14**

BETHLEHEM STEEL CORPORATION, et al.  
Detailed Description of Services Rendered  
September 1, 2003 through September 30, 2003

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Fees</u>
<b><u>Employment/Fee Applications and Issues</u></b>					
<b>KPMG-US</b>					
Velasco, Jin	09/11/03	Prepare draft August invoice and cover letter.	1.8	\$ 120	\$ 216
Jordan, Andrew	09/22/03	Review and prepare comments on August invoice.	0.2	\$ 420	\$ 84
Velasco, Jin	09/22/03	Incorporate revisions to August invoice exhibits and cover letter.	1.6	\$ 120	\$ 192
Velasco, Jin	09/25/03	Analyze billing status and payment received.	0.5	\$ 120	\$ 60
<b>Total KPMG-US</b>			<u>4.1</u>		<u>\$ 552</u>
<b>KPMG-Canada</b>					
<b>Total KPMG-Canada</b>			<u>-</u>		<u>\$ -</u>
<b><i>Employment/Fee Applications and Issues Subtotal</i></b>			<u>4.1</u>		<u>\$ 552</u>
<b><u>Plan, Disclosure Statement and Exclusivity</u></b>					
<b>KPMG-US</b>					
Jordan, Andrew	09/04/03	Review Disclosure Statement in preparation for Committee meeting.	2.0	\$ 420	\$ 840
Pickering, Ben	09/04/03	Review materials related to Plan of Reorganization.	0.2	\$ 510	\$ 102
Pickering, Ben	09/08/03	Review correspondence from Committee to creditors on Plan of Reorganization.	0.1	\$ 510	\$ 51
Pickering, Ben	09/09/03	Review correspondence from G. Novod (Kramer) regarding letter from Committee to creditors on Plan of Reorganization.	0.1	\$ 510	\$ 51
Jordan, Andrew	09/11/03	Review letter to be included in Disclosure Statement package.	0.1	\$ 420	\$ 42
Pickering, Ben	09/11/03	Review notice to unsecured creditors from Committee regarding voting on plan.	0.1	\$ 510	\$ 51
<b>Total KPMG-US</b>			<u>2.6</u>		<u>\$ 1,137</u>
<b>KPMG-Canada</b>					
<b>Total KPMG-Canada</b>			<u>-</u>		<u>\$ -</u>
<b><i>Plan, Disclosure Statement and Exclusivity Subtotal</i></b>			<u>2.6</u>		<u>\$ 1,137</u>
<b><u>Travel</u></b>					
<b>KPMG-US</b>					
Jordan, Andrew	09/04/03	Travel from Tampa, FL to New York, NY to attend Committee meeting.	2.0	\$ 420	\$ 840
Jordan, Andrew	09/04/03	Travel from New York, NY to Charlotte, NC at conclusion of Committee meeting.	2.0	\$ 420	\$ 840
			<u>4.0</u>		<u>\$ 1,680</u>
		<b>Less 50% Reduction</b>			<u>\$ (840)</u>
<b>Total KPMG-US</b>					<u>\$ 840</u>
<b>KPMG-Canada</b>					
			<u>-</u>		<u>\$ -</u>
		<b>Less 50% Reduction</b>			<u>\$ -</u>
<b>Total KPMG-Canada</b>					<u>\$ -</u>
<b><i>Travel Subtotal</i></b>			<u>4.0</u>		<u>\$ 840</u>
<b><i>Grand Total</i></b>			<u>19.5</u>		<u>\$ 6,531</u>

**EXHIBIT IS**

BETHLEHEM STEEL CORPORATION, et al.  
Detailed Description of Services Rendered  
October 1, 2003 through October 22, 2003

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Fees</u>
<b><u>Business and Financial Issues</u></b>					
<b>KPMG-US</b>					
Pickering, Ben	10/03/03	Review correspondence from J.Tanenbaum (Weil Gotshal) regarding potential preference actions.	0.3	\$ 510	\$ 153
Pickering, Ben	10/03/03	Review correspondence from J.McCarroll (Kramer) regarding preference actions against related parties.	0.1	\$ 510	\$ 51
Pickering, Ben	10/21/03	Review liquidating trustee proposal.	0.2	\$ 510	\$ 102
Jordan, Andrew	10/03/03	Review correspondence from counsel regarding preference analyses.	0.2	\$ 420	\$ 84
Jordan, Andrew	10/20/03	Review correspondence from T.Mayer (Kramer) regarding employment of L.Arnett (Bethlehem).	0.1	\$ 420	\$ 42
Jordan, Andrew	10/20/03	Correspond with T.Mayer (Kramer) regarding G.Peabody's (former Bethlehem employee) involvement in case	0.2	\$ 420	\$ 84
Jordan, Andrew	10/21/03	Review correspondence from J McCarroll (Kramer) regarding proposed compensation of Liquidation Trustee.	0.2	\$ 420	\$ 84
<b>Total KPMG-US</b>			<u>1.3</u>		<u>\$ 600</u>
<b>KPMG-Canada</b>					
<b>Total KPMG-Canada</b>			<u>-</u>		<u>\$ -</u>
			<b><i>Business and Financial Issues Subtotal</i></b>	<u>1.3</u>	<u>\$ 600</u>
<b><u>Case Administration and Creditor Communications</u></b>					
<b>KPMG-US</b>					
<b>Total KPMG-US</b>			<u>-</u>		<u>\$ -</u>
<b>KPMG-Canada</b>					
<b>Total KPMG-Canada</b>			<u>-</u>		<u>\$ -</u>
			<b><i>Case Administration and Creditor Communications Subtotal</i></b>	<u>-</u>	<u>\$ -</u>
<b><u>Committee Meetings and Conference Calls</u></b>					
<b>KPMG-US</b>					
<b>Total KPMG-US</b>			<u>-</u>		<u>\$ -</u>
<b>KPMG-Canada</b>					
<b>Total KPMG-Canada</b>			<u>-</u>		<u>\$ -</u>
			<b><i>Committee Meetings and Conference Calls Subtotal</i></b>	<u>-</u>	<u>\$ -</u>
<b><u>Employment/Fee Applications and Issues</u></b>					
<b>KPMG-US</b>					
Velasco, Jin	10/14/03	Prepare draft September invoice and cover letter.	1.2	\$ 120	\$ 144
Jordan, Andrew	10/21/03	Review Bethlehem billings for September.	0.8	\$ 420	\$ 336

**EXHIBIT 15**

BETHLEHEM STEEL CORPORATION, et al.  
 Detailed Description of Services Rendered  
 October 1, 2003 through October 22, 2003

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Fees</u>
Velasco, Jin	10/21/03	Prepare exhibits for the Sixth Interim fee application.	<u>1.6</u>	\$ 120	\$ 192
<b>Total KPMG-US</b>			<u>3.6</u>		<u>\$ 672</u>
<b>KPMG-Canada</b>					
<b>Total KPMG-Canada</b>			<u>-</u>		<u>\$ -</u>
		<i>Employment/Fee Applications and Issues Subtotal</i>	<u>3.6</u>		<u>\$ 672</u>
 <b><u>Plan, Disclosure Statement and Exclusivity</u></b>					
<b>KPMG-US</b>					
<b>Total KPMG-US</b>			<u>-</u>		<u>\$ -</u>
<b>KPMG-Canada</b>					
<b>Total KPMG-Canada</b>			<u>-</u>		<u>\$ -</u>
		<i>Plan, Disclosure Statement and Exclusivity Subtotal</i>	<u>-</u>		<u>\$ -</u>
		<i>Grand Total</i>	<u>4.9</u>		<u>\$ 1,272</u>



**EXHIBIT J1**

BETHLEHEM STEEL CORPORATION, et al.  
Detailed Description of Expenses  
June 1, 2003 through June 30, 2003

<b>Name</b>	<b>Date</b>	<b>Description</b>	<b>Amount</b>
<b>KPMG-US Expenses</b>			
			\$ -
		<i>Air Subtotal</i>	\$ -
			\$ -
		<i>Ground Transportation Subtotal</i>	\$ -
			\$ -
		<i>Lodging Subtotal</i>	\$ -
			\$ -
		<i>Meals Subtotal</i>	\$ -
			\$ -
Research Charges			\$ 168
Shipping Charges			\$ 93
		<i>Other Subtotal</i>	\$ 261
<b>Total KPMG-US Expenses</b>			<u>\$ 261</u>
<b>KPMG-Canada Expenses</b>			
			\$ -
		<i>Air Subtotal</i>	\$ -
			\$ -
		<i>Ground Transportation Subtotal</i>	\$ -
			\$ -
		<i>Lodging Subtotal</i>	\$ -
			\$ -
		<i>Meals Subtotal</i>	\$ -
			\$ -
		<i>Other Subtotal</i>	\$ -
			\$ -
<b>Total KPMG-Canada Expenses</b>			<u>\$ -</u>
<b>Total KPMG Expenses</b>			<u>\$ 261</u>

**EXHIBIT J2**

BETHLEHEM STEEL CORPORATION, et al.  
Detailed Description of Expenses  
July 1, 2003 through July 31, 2003

<b>Name</b>	<b>Date</b>	<b>Description</b>	<b>Amount</b>
<b>KPMG-US Expenses</b>			
			<u>\$ -</u>
		<i>Air Subtotal</i>	<u>\$ -</u>
			<u>\$ -</u>
		<i>Ground Transportation Subtotal</i>	<u>\$ -</u>
			<u>\$ -</u>
		<i>Lodging Subtotal</i>	<u>\$ -</u>
			<u>\$ -</u>
		<i>Meals Subtotal</i>	<u>\$ -</u>
			<u>\$ -</u>
Shipping Charges			<u>\$ 53</u>
			<u>\$ -</u>
		<i>Other Subtotal</i>	<u>\$ 53</u>
<b>Total KPMG-US Expenses</b>			<u><u>\$ 53</u></u>
<b>KPMG-Canada Expenses</b>			
			<u>\$ -</u>
		<i>Air Subtotal</i>	<u>\$ -</u>
			<u>\$ -</u>
		<i>Ground Transportation Subtotal</i>	<u>\$ -</u>
			<u>\$ -</u>
		<i>Lodging Subtotal</i>	<u>\$ -</u>
			<u>\$ -</u>
		<i>Meals Subtotal</i>	<u>\$ -</u>
			<u>\$ -</u>
		<i>Other Subtotal</i>	<u>\$ -</u>
			<u>\$ -</u>
<b>Total KPMG-Canada Expenses</b>			<u><u>\$ -</u></u>
<b>Total KPMG Expenses</b>			<u><u>\$ 53</u></u>

**EXHIBIT J3**

BETHLEHEM STEEL CORPORATION, et al.  
 Detailed Description of Expenses  
 August 1, 2003 through August 31, 2003

Name	Date	Description	Amount
<b>KPMG-US Expenses</b>			
			\$ -
		<i>Air Subtotal</i>	<u>\$ -</u>
			\$ -
		<i>Ground Transportation Subtotal</i>	<u>\$ -</u>
			\$ -
		<i>Lodging Subtotal</i>	<u>\$ -</u>
			\$ -
		<i>Meals Subtotal</i>	<u>\$ -</u>
Research Charges			\$ 344
Shipping Charges			\$ 39
		<i>Other Subtotal</i>	<u>\$ 383</u>
<b>Total KPMG-US Expenses</b>			<u><u>\$ 383</u></u>
 <b>KPMG-Canada Expenses</b>			
			\$ -
		<i>Air Subtotal</i>	<u>\$ -</u>
			\$ -
		<i>Ground Transportation Subtotal</i>	<u>\$ -</u>
			\$ -
		<i>Lodging Subtotal</i>	<u>\$ -</u>
			\$ -
		<i>Meals Subtotal</i>	<u>\$ -</u>
			\$ -
		<i>Other Subtotal</i>	<u>\$ -</u>
<b>Total KPMG-Canada Expenses</b>			<u><u>\$ -</u></u>
 <b>Total KPMG Expenses</b>			 <u><u>\$ 383</u></u>

**EXHIBIT J4**

BETHLEHEM STEEL CORPORATION, et al.  
 Detailed Description of Expenses  
 September 1, 2003 through September 30, 2003

Name	Date	Description	Amount
<b>KPMG-US Expenses</b>			
Jordan, Andrew	09/04/03	Air (One-way from Tampa, FL to New York)	\$ 308
		<i>Air Subtotal</i>	<u>\$ 308</u>
Jordan, Andrew	09/04/03	Ground Transportation (Parking at airport 1 day)	\$ 14
Jordan, Andrew	09/04/03	Ground Transportation (Cabfare from office to Weil Gotschal)	\$ 15
Jordan, Andrew	09/04/03	Ground Transportation (Cabfare from office to airport)	\$ 20
Jordan, Andrew	09/04/03	Ground Transportation (Cabfare from airport to office)	\$ 24
		<i>Ground Transportation Subtotal</i>	<u>\$ 73</u>
			<u>\$ -</u>
		<i>Lodging Subtotal</i>	<u>\$ -</u>
Jordan, Andrew	09/04/03	Meals (one person) - out of town breakfast	\$ 10
Jordan, Andrew	09/04/03	Meals (one person) - out of town dinner	\$ 10
		<i>Meals Subtotal</i>	<u>\$ 20</u>
			<u>\$ -</u>
		<i>Other Subtotal</i>	<u>\$ -</u>
<b>Total KPMG-US Expenses</b>			<u><u>\$ 401</u></u>
<b>KPMG-Canada Expenses</b>			
			<u>\$ -</u>
		<i>Air Subtotal</i>	<u>\$ -</u>
			<u>\$ -</u>
		<i>Ground Transportation Subtotal</i>	<u>\$ -</u>
			<u>\$ -</u>
		<i>Lodging Subtotal</i>	<u>\$ -</u>
			<u>\$ -</u>
		<i>Meals Subtotal</i>	<u>\$ -</u>
			<u>\$ -</u>
		<i>Other Subtotal</i>	<u>\$ -</u>
<b>Total KPMG-Canada Expenses</b>			<u><u>\$ -</u></u>
<b>Total KPMG Expenses</b>			<u><u>\$ 401</u></u>

**EXHIBIT J5**

BETHLEHEM STEEL CORPORATION, et al.  
Detailed Description of Expenses  
October 1, 2003 through October 22, 2003

Name	Date	Description	Amount
<b>KPMG-US Expenses</b>			
			\$ -
		<i>Air Subtotal</i>	\$ -
			\$ -
		<i>Ground Transportation Subtotal</i>	\$ -
			\$ -
		<i>Lodging Subtotal</i>	\$ -
			\$ -
		<i>Meals Subtotal</i>	\$ -
			\$ -
Research Charges			\$ 336
Shipping Charges			\$ 68
		<i>Other Subtotal</i>	\$ 404
			\$ -
<b>Total KPMG-US Expenses</b>			<u>\$ 404</u>
<b>KPMG-Canada Expenses</b>			
			\$ -
		<i>Air Subtotal</i>	\$ -
			\$ -
		<i>Ground Transportation Subtotal</i>	\$ -
			\$ -
		<i>Lodging Subtotal</i>	\$ -
			\$ -
		<i>Meals Subtotal</i>	\$ -
			\$ -
		<i>Other Subtotal</i>	\$ -
			\$ -
<b>Total KPMG-Canada Expenses</b>			<u>\$ -</u>
<b>Total KPMG Expenses</b>			<u>\$ 404</u>