

**EXHIBIT "A"**

MCDERMOTT, WILL & EMERY  
Labor Attorneys for the Official Committee  
of Unsecured Creditors  
28 State Street  
Boston, MA 02109  
(617) 535-4000  
Joseph E. O'Leary

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

----- x  
In re : Chapter 11 Case Nos.  
:   
BETHLEHEM STEEL CORPORATION, : 01-15288 through  
et al., : 01-15302 (BRL), and  
: 01-15308 through  
Debtors. : 01-15315 (BRL)  
: (Jointly Administered)  
:   
:   
----- x

**CERTIFICATION UNDER GUIDELINES FOR FEES AND  
DISBURSEMENTS FOR PROFESSIONALS IN RESPECT  
OF FIFTH AND FINAL FEE APPLICATION OF MCDERMOTT,  
WILL & EMERY FOR COMPENSATION FOR PROFESSIONAL  
SERVICES RENDERED AND FOR REIMBURSEMENT OF EXPENSES**

I, Joseph E. O'Leary, hereby certify that:

1. I am a partner in the applicant firm, McDermott, Will & Emery ("McDermott"), with responsibility for the Official Committee of Unsecured Creditors (the "Committee") of chapter 11 cases of Bethlehem Steel Corporation and certain of its direct subsidiaries, as debtors and debtors in possession (collectively, the "Debtors"), in respect of compliance with the Amended Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases adopted by the Court on April 19, 1995 (the "Local Guidelines"), the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330, adopted on

May 30, 1996 (the "UST Guidelines") and the Order Pursuant to Sections 105(a) and 331 of the Bankruptcy Code Establishing Procedures for Monthly Compensation and Reimbursement of Expenses of Professionals (the "Administrative Order" and, collectively with the Local Guidelines and UST Guidelines, the "Guidelines").

2. This certification is made in respect of McDermott's application, dated November 21, 2003 (the "Application"), for (i) interim allowance of compensation for services rendered and reimbursement of expenses for the period commencing June 1, 2003 through and including October 22, 2003 (the "Sixth Interim Fee Period") and (ii) final allowance of compensation for professional services performed by McDermott for the period commencing October 15, 2001 through and including October 22, 2003 (the "Full Case Fee Period") in accordance with the Guidelines.

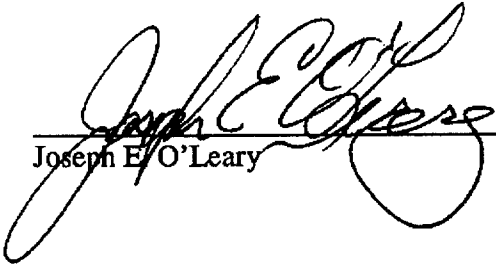
3. In respect of section B.1 of the Local Guidelines, I certify that:

- a. I have read the Application;
- b. to the best of my knowledge, information, and belief formed after reasonable inquiry, the fees and disbursements sought fall within the Local Guidelines;
- c. the fees and disbursements sought are billed at rates in accordance with practices customarily employed by McDermott and generally accepted by McDermott's clients; and
- d. in providing a reimbursable service, McDermott does not make a profit on that service, whether the service is performed by McDermott in-house or through a third party.

4. In respect of section B.2 of the Local Guidelines and as required by the Administrative Order, I certify that McDermott has complied with the provision requiring it to provide the appropriate notice parties, on a monthly basis, with a statement of McDermott's fees and disbursements accrued during the previous month.

5. In respect of section B.3 of the Local Guidelines, I certify that counsel for the Debtors, the United States Trustee for the Southern District of New York and the members of the Joint Fee Review Committee are each being provided with a copy of this Application.

Dated: Boston, Massachusetts  
November 21, 2003

  
\_\_\_\_\_  
Joseph E. O'Leary

**EXHIBIT "B"**

Services rendered by McDermott, Will & Emery  
from June 1, 2003 through October 22, 2003.

<u>Partners/Counsel</u>	<u>Year Admitted</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
Joseph O'Leary	1970	\$515	.5	257.50

**EXHIBIT "C"**

**Actual and Necessary Disbursements June 1, 2003 – October 22, 2003**

Telecommunications	\$ .52
Photocopy	\$24.20
Express Mail	\$41.50
Computer Assisted Research	\$2.70
Postage	\$10.80
Messenger/Courier	\$14.54
<b>TOTAL</b>	<b>\$94.26</b>

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**EXHIBIT "D"**

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**McDERMOTT, WILL & EMERY**

**Invoice**

28 State Street  
Boston, MA 02109-1775  
617-535-4000

Official Committee of Unsecured Creditors of Bethlehem Steel Corporation  
Bethlehem Steel Corporation  
1170 Eighth Avenue  
Bethlehem, PA 18016

Client: 063419  
Invoice: 1295408  
Invoice Date: 09/23/2003

**Remittance Copy**  
**Billing for services rendered through 08/31/2003**

0011 Negotiations

Total Services	\$ 257.50
Total Costs and Other Charges Posted Through Billing Period	0.00
<b>Total This Invoice</b>	<b>\$ 257.50</b>

Invoice	Date	
1159277	06/20/2002	6,656.90
1187732	09/26/2002	6,601.75
1194963	10/18/2002	5,697.60
1201095	11/13/2002	3,532.25
1211852	12/12/2002	6,346.50
1220532	01/17/2003	2,985.75
1230822	02/26/2003	2,871.90
1237647	03/19/2003	5,844.22
1247992	04/22/2003	937.95
1263781	06/11/2003	68.25

To ensure prompt and accurate application of your payment, please mail payment and remittance copy or wire transfer the funds using the following information (include your client, matter, and statement numbers):

**Wire Transfer Information:**

McDermott, Will & Emery  
MWE Master Account  
Citibank, N.A.  
ABA #: 021000089  
Account #: 30525705

**Mail Payment To:**

McDermott, Will & Emery Lockbox - Boston  
P.O. Box 7247-6743  
Philadelphia, PA 19170-6743

Tax Identification #: 36-1453176  
Terms: Payable Upon Receipt

BOSTON • CHICAGO • DUSSELDORF • LONDON • LOS ANGELES • MIAMI • MILAN • MUNICH • NEW YORK  
ORANGE COUNTY • ROME • SAN DIEGO • SILICON VALLEY • WASHINGTON, D.C.



**MCDERMOTT, WILL & EMERY**

Official Committee of Unsecured Creditors of Bethlehem Steel  
Corporation

Client: 063419  
Invoice: 1295408  
Invoice Date: 09/23/2003

Total Outstanding Balance

41,543.07

Total Balance Due

\$ 41,800.57

**MCDERMOTT, WILL & EMERY**

**Invoice**

28 State Street  
Boston, MA 02109-1775  
617-535-4000

Official Committee of Unsecured Creditors of Bethlehem Steel Corporation  
Bethlehem Steel Corporation  
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Invoice Date: 09/23/2003

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41,543.07

Total Balance Due

\$ 41,800.57

**MCDERMOTT, WILL & EMERY**

28 State Street  
Boston, MA 02109-1775  
617-535-4000

Invoice: 1295408

09/23/2003

Client: 063419

Official Committee of Unsecured Creditors of Bethlehem Steel Corporation  
Bethlehem Steel Corporation  
1170 Eighth Avenue  
Bethlehem, PA 18016

For Services Rendered in Connection With:

Matter: 0011      Negotiations

<b>Date</b>	<b>Name</b>	<b>Hours</b>	<b>Description</b>		
08/15/03	J. O'Leary	0.50	Attention to billing.		
	<b>Total Hours</b>	<b>0.50</b>		<b>Total For Services</b>	<b>\$257.50</b>
				<b>Total This Invoice</b>	<b><u>\$257.50</u></b>

**Invoice Totals**

<b>Matter Name</b>	<b>Hours</b>	<b>Fees</b>	<b>Costs and Other Charges</b>	<b>Retainer</b>	<b>Total</b>
0011 Negotiations	0.50	257.50	0.00	0.00	257.50

**MCDERMOTT, WILL & EMERY**

**Invoice**

28 State Street  
Boston, MA 02109-1775  
617-535-4000

Official Committee of Unsecured Creditors of Bethlehem Steel Corporation  
Bethlehem Steel Corporation  
1170 Eighth Avenue  
Bethlehem, PA 18016

Client: 063419  
Invoice: 1285809  
Invoice Date: 08/19/2003

**Remittance Copy**  
**Billing for services rendered through 07/31/2003**

0011 Negotiations

Total Services	\$ 0.00
Total Costs and Other Charges Posted Through Billing Period	74.06
<b>Total This Invoice</b>	<b>\$ 74.06</b>

Invoice	Date	
1159277	06/20/2002	6,656.90
1187732	09/26/2002	6,601.75
1194963	10/18/2002	5,697.60
1201095	11/13/2002	3,532.25
1211852	12/12/2002	6,346.50
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Account #: 30525705

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P.O. Box 7247-6743  
Philadelphia, PA 19170-6743

Tax Identification #: 36-1453176

Terms: Payable Upon Receipt

**McDERMOTT, WILL & EMERY**

Official Committee of Unsecured Creditors of Bethlehem Steel Corporation

Client: 063419  
Invoice: 1285809  
Invoice Date: 08/19/2003

Total Outstanding Balance	41,543.07
Total Balance Due	<u>\$ 41,617.13</u>

**McDERMOTT, WILL & EMERY**

**Invoice**

28 State Street  
Boston, MA 02109-1775  
617-535-4000

Official Committee of Unsecured Creditors of Bethlehem Steel Corporation  
Bethlehem Steel Corporation  
1170 Eighth Avenue  
Bethlehem, PA 18016

Client: 063419  
Invoice: 1285809  
Invoice Date: 08/19/2003

**Client Copy**  
**Billing for services rendered through 07/31/2003**

0011 Negotiations

Total Services	\$ 0.00
Total Costs and Other Charges Posted Through Billing Period	74.06
<b>Total This Invoice</b>	<b>\$ 74.06</b>

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1159277	06/20/2002	6,656.90
1187732	09/26/2002	6,601.75
1194963	10/18/2002	5,697.60
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Total Balance Due	<u>\$ 41,617.13</u>

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28 State Street  
Boston, MA 02109-1775  
617-535-4000

Invoice: 1285809

08/19/2003

Client: 063419

Official Committee of Unsecured Creditors of Bethlehem Steel Corporation  
Bethlehem Steel Corporation  
1170 Eighth Avenue  
Bethlehem, PA 18016

For Services Rendered in Connection With:

Matter: 0011          Negotiations

**Costs and Other Charges**

<b>Description</b>	<b>Amount</b>
Computer Assisted Research	2.70
Express Mail	41.50
Photocopy	24.20
Postage	5.40
Telecommunications	0.26
<b>Total Costs and Other Charges</b>	<b>\$74.06</b>
<b>Total This Invoice</b>	<b><u>\$74.06</u></b>

**Invoice Totals**

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<b>Matter Name</b>	<b>Hours</b>	<b>Fees</b>	<b>Costs and Other Charges</b>	<b>Retainer</b>	<b>Total</b>
0011 Negotiations	0.00	0.00	74.06	0.00	74.06

**MCDERMOTT, WILL & EMERY**

**Invoice**

28 State Street  
Boston, MA 02109-1775  
617-535-4000

Official Committee of Unsecured Creditors of Bethlehem Steel Corporation  
Bethlehem Steel Corporation  
1170 Eighth Avenue  
Bethlehem, PA 18016

Client: 063419  
Invoice: 1276111  
Invoice Date: 07/21/2003

**Remittance Copy**  
**Billing for services rendered through 06/30/2003**

0011 Negotiations

Total Services	\$ 0.00
Total Costs and Other Charges Posted Through Billing Period	20.20
<b>Total This Invoice</b>	<b>\$ 20.20</b>

Invoice	Date	
1159277	06/20/2002	6,656.90
1187732	09/26/2002	6,601.75
1194963	10/18/2002	5,697.60
1201095	11/13/2002	7,064.50
1211852	12/12/2002	12,693.00
1220532	01/17/2003	5,971.50
1230822	02/26/2003	5,743.80
1237647	03/19/2003	7,792.30
1247992	04/22/2003	1,250.60
1263781	06/11/2003	91.00

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Philadelphia, PA 19170-6743

Tax Identification #: 36-1453176  
Terms: Payable Upon Receipt

**MCDERMOTT, WILL & EMERY**

Official Committee of Unsecured Creditors of Bethlehem Steel Corporation

Client: 063419  
Invoice: 1276111  
Invoice Date: 07/21/2003

Total Outstanding Balance	59,562.95
Total Balance Due	<u>\$ 59,583.15</u>

**McDERMOTT, WILL & EMERY**

**Invoice**

28 State Street  
Boston, MA 02109-1775  
617-535-4000

Official Committee of Unsecured Creditors of Bethlehem Steel Corporation  
Bethlehem Steel Corporation  
1170 Eighth Avenue  
Bethlehem, PA 18016

Client: 063419  
Invoice: 1276111  
Invoice Date: 07/21/2003

**Client Copy**  
**Billing for services rendered through 06/30/2003**

0011 Negotiations

Total Services	\$ 0.00
Total Costs and Other Charges Posted Through Billing Period	20.20
<b>Total This Invoice</b>	<b>\$ 20.20</b>

Invoice	Date	
1159277	06/20/2002	6,656.90
1187732	09/26/2002	6,601.75
1194963	10/18/2002	5,697.60
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Official Committee of Unsecured Creditors of Bethlehem Steel Corporation

Client: 063419  
Invoice: 1276111  
Invoice Date: 07/21/2003

Total Outstanding Balance 59,562.95

Total Balance Due \$ 59,583.15

**MCDERMOTT, WILL & EMERY**

28 State Street  
Boston, MA 02109-1775  
617-535-4000

Invoice: 1276111

07/21/2003

Client: 063419

Official Committee of Unsecured Creditors of Bethlehem Steel Corporation  
Bethlehem Steel Corporation  
1170 Eighth Avenue  
Bethlehem, PA 18016

For Services Rendered in Connection With:

Matter: 0011      Negotiations

**Costs and Other Charges**

<b>Description</b>	<b>Amount</b>
Messenger/Courier	14.54
Postage	5.40
Telecommunications	0.26
<b>Total Costs and Other Charges</b>	<b>\$20.20</b>
<b>Total This Invoice</b>	<b><u>\$20.20</u></b>



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**Invoice Totals**

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<b>Matter Name</b>	<b>Hours</b>	<b>Fees</b>	<b>Costs and Other Charges</b>	<b>Retainer</b>	<b>Total</b>
0011 Negotiations	0.00	0.00	20.20	0.00	20.20

**EXHIBIT "E"**

**Services rendered by McDermott, Will & Emery  
from November 1, 2001 through October 22, 2003**

<b><u>Partners/Counsel</u></b>	<b><u>Year Admitted</u></b>	<b><u>Rate</u></b>	<b><u>Hours</u></b>	<b><u>Amount</u></b>
Joseph O'Leary	1970	\$510/\$515	270.40	\$138,522.00
Scott Faust	1985	\$445/\$455	490.85	\$220,790.25
Lisa Rahilly	1993	\$425	58.40	\$24,820.00
Jeffrey Bates	1977	\$490	1.00	\$490.00
Calvin Johnson		\$390	14.00	\$5,460.00
Daniel Zucker	1984	\$570	4.60	\$2,622.00
Jerfrey Wagner	1993	\$410	6.20	\$2,542.00
<b><u>Associates</u></b>				
James Parette	1997	\$310	6.10	\$1,891.00
Cynthia Westervelt	1994	\$360	25.80	\$9,288.00
Keith Bilezerian	1995	\$345	3.30	\$1,138.50
Kristin Sostowski	2001	\$235	7.20	\$1,692.00

**EXHIBIT "F"**

**Actual and Necessary Disbursements**  
**November 1, 2001 - October 22, 2003**

Local Transportation	\$22.00
Travel Expenses	\$19,030.52
Business Meals	\$93.48
Telecommunications	\$390.01
Postage	\$88.54
Messenger/Overnight Courier	\$22.88
Photocopy	\$1,104.15
Telecopier	\$282.00
Computerized Research	\$1,153.56
Facsimile	\$434.00
Document Production	\$1,840.50
Binding	\$10.00
Beverage Service	\$8.00
Express Mail	\$100.55
Transportation/Parking	\$209.00
Research	\$88.89