

# Exhibit D

SUMMARY OF EXPENSES BY CATEGORY  
FROM NOVEMBER 1, 2001 THROUGH JANUARY 31, 2002

Category	<u>Mark Parr</u>	<u>Ari Levy</u>	<u>David Stickler</u>	<u>David Powlen</u>	<u>Gary Heasley</u>	<u>Eric Klenz</u>	<u>Robert Lauria</u>	<u>Krysten Malawski</u>	<u>Total Expenses</u>
Airfare, Etc.	\$1,870	\$2,806	\$419	\$1,937	\$5,535	\$3,303	\$745	\$259	\$16,675
Ground Transportation	134	432	201	126	348	278	0	44	1,564
Lodging	753	517	507	432	971	285	293	132	4,000
Meals	117	284	367	150	365	196	250	19	1,655
Telecommunications	0	0	127	0	167	23	69	0	387
Misc.	0	0	0	11	0	0	289	0	300
<b>TOTALS</b>	<b>\$2,884</b>	<b>\$3,839</b>	<b>\$1,722</b>	<b>\$2,659</b>	<b>\$7,290</b>	<b>\$4,084</b>	<b>\$1,645</b>	<b>\$455</b>	<b>\$24,579</b>

SUMMARY OF EXPENSES BY CATEGORY  
FROM FEBRUARY 1, 2002 THROUGH MAY 31, 2002

<u>Category</u>	<u>Gary Heasley</u> \$995	<u>David Powlen</u> \$2,154	<u>David Stickler</u> \$7,073	<u>Mark Parr</u> \$1,908	<u>Eric Kienz</u> \$4,458	<u>Krysten Matlowski</u> \$1,962	<u>Robert Lauria</u> \$4,261	<u>General Office</u> \$0	<u>Total Expenses</u> \$16,812
Airfare, Etc.									
Ground Transportation	16	166	0	22	493	22	17	0	756
Lodging	0	934	0	579	862	652	812	0	3,829
Meals	81	379	0	48	555	339	163	0	1,566
Telecommunications	193	240	0	0	222	102	426	0	1,184
Misc.	2	0	0	15	121	60	348	0	545
General Office	0	0	0	0	0	0	566	0	566
<b>TOTALS</b>	<b>\$1,287</b>	<b>\$3,894</b>	<b>\$1,073</b>	<b>\$2,572</b>	<b>\$6,701</b>	<b>\$3,137</b>	<b>\$6,593</b>	<b>\$0</b>	<b>\$25,258</b>

BETHLEHEM  
SUMMARY OF EXPENSES BY CATEGORY  
JUNE 1, 2002 THROUGH SEPTEMBER 30, 2002

<u>Category</u>	<u>Gary Heasley</u>	<u>David Powlen</u>	<u>David Stickler</u>	<u>Mark Parr</u>	<u>Eric Klentz</u>	<u>Krysten Matlawski</u>	<u>Robert Lauria</u>	<u>General Office</u>	<u>Total Expenses</u>
Airfare, Etc.	\$8,913	\$1,569	\$883	\$0	\$1,669	\$1,114	\$1,469	\$0	\$15,617
Ground Transportation	938	0	0	0	412	22	171	0	1,543
Lodging	3,002	1,133	130	0	1,151	488	812	0	6,716
Meals	1,079	67	12	0	523	150	192	0	2,023
Telecommunications	1,185	225	190	0	193	231	384	0	2,408
Misc.	194	0	0	0	0	60	59	0	313
General Office	23	0	0	0	0	0	143	3,390	3,556
<b>TOTALS</b>	<b>\$15,333</b>	<b>\$2,994</b>	<b>\$1,214</b>	<b>\$0</b>	<b>\$3,948</b>	<b>\$2,065</b>	<b>\$3,231</b>	<b>\$3,390</b>	<b>\$32,175</b>

**BETHLEHEM**  
**SUMMARY OF EXPENSES BY CATEGORY**  
**OCTOBER 1, 2002 THROUGH JANUARY 31, 2003**

	Gary Heasley	Eric Klenz	Robert Lauria	Krysten Matlawski	David Powlen	General Office	Total Expenses
Airfare, Etc.	\$7,667	\$2,806	\$0	\$991	\$2,945	\$0	\$14,408
Ground Transportation	419	306	0	0	105	0	831
Lodging	3,654	657	0	373	2,244	0	6,928
Meals	735	479	529	252	139	0	2,135
Telecommunications	598	236	176	260	275	0	1,544
Misc.	0	9	0	0	31	0	40
General Office	0	0	0	0	0	4,748	4,748
<b>TOTALS</b>	<b>\$13,072</b>	<b>\$4,493</b>	<b>\$705</b>	<b>\$1,876</b>	<b>\$5,740</b>	<b>\$4,748</b>	<b>\$30,633</b>

BETHLEHEM  
SUMMARY OF EXPENSES BY CATEGORY  
FEBRUARY 1, 2003 THROUGH APRIL 30, 2003

	Gary Heasley	Eric Klenz	Robert Lauria	Krysten Matlawski	David Powlen	General Office	Total Expenses
Airfare, Etc.	4,007	2,448	0	979	3,683	0	11,118
Ground Transportation	248	75	0	0	97	0	420
Lodging	2,611	1,236	0	450	1,664	0	5,960
Meals	193	554	7	52	203	7	1,016
Telecommunications	518	227	157	57	522	0	1,481
Misc.	0	0	0	0	0	0	0
General Office	0	0	0	0	0	839	839
<b>TOTALS</b>	<b>7,577</b>	<b>4,539</b>	<b>164</b>	<b>1,538</b>	<b>6,169</b>	<b>845</b>	<b>20,833</b>

# Exhibit E

# David A. Powlen

## *Managing Director and Manager - Restructuring Group*



David Powlen joined the Investment Banking Division of McDonald Investments Inc., d/b/a KeyBanc Capital Markets, in 2001 as Managing Director and Manager of its Restructuring Group. He is experienced in addressing a wide range of reorganizations and financially distressed situations. He has advised companies in a variety of industries including steel and metals, manufacturing, wholesale and retail sales, energy, financial services, healthcare, technology, telecommunications and transportation.

Since joining KCM, David's assignments have included work in the Chapter 11 cases of American HomePatient, Bethlehem Steel, Burlington Motors, Cold Metal Products, Divine, Homeland Stores, Metro Xmit, Republic Technologies International, Tokheim Corp., WCI Steel and Weirton Steel as well as in many out-of-court restructurings. Prior to joining KCM, David was with the law firm of Barnes & Thornburg (350+ attorneys), working predominately in the area of bankruptcy reorganizations and creditors rights. At various times after becoming a partner with the firm in 1985, he served as Chair of the Creditors Rights Department, and as a member of the Management Committee and the Non-Legal Affiliates Committee.

David has been a senior advisor for debtors, official unsecured creditors committees, indenture trustees, bondholders, secured lenders, and other types of clients in numerous Chapter 11 cases and out-of-court restructuring situations. He has been involved in reorganization cases throughout the country, including before Bankruptcy Courts in California, Delaware, Florida, Georgia, Illinois, Indiana, Massachusetts, Michigan, New York, Ohio, Oklahoma, Pennsylvania, Tennessee, Texas, and West Virginia.

David is a graduate of Harvard College and Harvard Law School. He is active in several organizations focused on business reorganization and renewal, including the American Bankruptcy Institute, the Business Bankruptcy Committee of the American Bar Association, and the Turnaround Management Association (Director, Northeast Ohio Chapter). He is a frequent speaker and author on various topics for national and regional programs and publications focused on business restructurings and Chapter 11 reorganizations. While a practicing attorney he was certified in Business Bankruptcy Law by the American Board of Certification (beginning in its inaugural year of 1992), and was listed in *The Best Lawyers in America*. Also, he is a member of KCM's Valuation and Fairness Opinion Committee.

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## **Gary E. Heasley, Senior Vice President**

Gary Heasley joined the KeyCorp Capital Markets business unit in 1997 and is currently a Senior Vice President in the Industrial Group. He is experienced in international and domestic debt restructuring, debt and equity financing and project finance. Mr. Heasley's recent restructuring clients represent a variety of industries including steel, manufacturing and plastics.

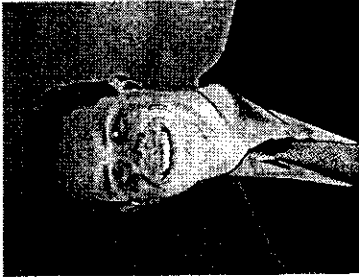
Mr. Heasley relocated to Southeast Asia in 1998 where he served as chief financial officer and director of a steel producer. During his tenure as CFO, Mr. Heasley led the company's efforts in its \$800 million international debt restructuring. He returned to the United States in April 2001 and resumed his position with the firm.

Mr. Heasley previously worked for Ernst & Young in the Assurance and Advisory Business Services group where he gained experience in project finance, mergers and acquisitions and financial audits. While at Ernst & Young, Mr. Heasley served clients in a broad range of industries including steel, financial services, telecommunications, plastics and manufacturing.

Mr. Heasley received a B.S. degree in Business Administration from Youngstown State University and is a Certified Public Accountant.

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## **Eric Klenz, Associate**

Eric Klenz is an Associate in the Restructuring Group of the KeyBanc Capital Markets business unit. Since joining the firm in 2001, he has had experience with companies in the steel, industrial manufacturing and consumer industries. Mr. Klenz has led and participated in out-of-court and Chapter 11 restructurings, distressed M&A, exchange offers and several valuations of distressed companies.

Prior to joining the firm, Mr. Klenz worked in the Assurance and Advisory practice of Deloitte & Touche where he conducted and supervised financial and due diligence audits for a number of public and private companies in the telecommunications equipment, industrial manufacturing, software and financial services industries. He also gained experience in public offerings, securitization, and leveraged recapitalization transactions.

Mr. Klenz received a B.S. in Business Administration from Miami University (Ohio) with majors in accountancy and finance and is a Certified Public Accountant. He is a member in good standing at the American Institute and Ohio Society of Certified Public Accountants, the Turnaround Management Association and the Association for Corporate Growth.

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## **Robert J. Lauria, Analyst**

Mr. Lauria joined the Restructuring Group of the KeyBanc Capital Markets business unit as an Analyst in 2001. Since joining the group, Mr. Lauria has participated in many restructuring and bankruptcy assignments and has completed a variety of projects, including cash flow analysis, liquidation analysis, financial modeling and bond research. Mr. Lauria's assignments have included work in the Chapter 11 cases of American HomePatient, Bethlehem Steel, divine, inc. and Republic Technologies International.

Prior to joining the firm, Mr. Lauria worked in the Fixed Income division of Goldman Sachs where he performed due diligence research for potential derivative purchases. Earlier, Mr. Lauria was employed in the Corporate Accounting offices of Fidelity Investments where he was involved in the validation and consolidation of financial statements.

Mr. Lauria graduated cum laude from Boston College in 2001 where he earned a B.S. degree in Finance.

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