

Jonathan M. Ocker
William D. Berry
Orrick, Herrington & Sutcliffe LLP
400 Sansome Street
San Francisco, CA 94111-3143
Telephone: (415) 392-1122
Facsimile: (415) 773-5759

Mar 2 4 25 11 '01
[Handwritten initials]

Special Counsel for Geneva Steel Company

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF UTAH, CENTRAL DIVISION

In re:	Bankruptcy Case No. 99C-21130
GENEVA STEEL COMPANY, a Utah corporation,	(Chapter 11)
Debtor.	

**APPLICATION OF ORRICK, HERRINGTON & SUTCLIFFE LLP
PURSUANT TO 11 U.S.C. § 330
FOR FINAL APPROVAL OF COMPENSATION AND REIMBURSEMENT
FOR THE PERIOD
MAY 10, 1999 THROUGH JANUARY 3, 2001**

Orrick, Herrington & Sutcliffe LLP (“Orrick”), special counsel to Geneva Steel Company (the “Debtor”) for its ERISA-related employee benefit plans and programs, and certain labor matters, pursuant to 11 U.S.C. § 330, Federal Rule of Bankruptcy Procedure 2016, and the Fee Guidelines of the United States Trustee, submits this application (the “Application”) (1) for final approval allowing payment of compensation in the total amount of \$14,512.00 for services rendered, and reimbursement in the total amount of \$1,056.36 for expenses incurred, for the period October 1, 2000 through January 3, 2001 (the “Latest Application Period”), and (2) for final approval of compensation in the total amount of \$180,932.75 for services rendered, and reimbursements in the total amount of \$4,908.89 for expenses incurred, for the period from May 10, 1999 through September 30, 2000 (the “Prior Application Periods”) that heretofore have been subject to interim

1180

approvals by the Court.

I. INTRODUCTION

A. Case Background

1. The Debtor owns and operates the only integrated steel mill operating in the western United States, located approximately 45 miles south of Salt Lake City in Vineyard, Utah County, Utah. The Debtor manufactures steel products for sale primarily in the western and central United States.

2. On February 1, 1999 (the "Petition Date"), the Debtor filed a petition for relief under chapter 11 of the Bankruptcy Code. Since the Petition Date and until January 3, 2001, the Debtor operated its business as a debtor in possession pursuant to the Bankruptcy Code.

3. The Debtor has sufficient available funds to pay administrative expense claims in this case. All quarterly fees due to the United States Trustee have been paid, and the Debtor is current in the filing of its monthly reports.

4. The Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b)(2).

B. Orrick's Employment

1. On September 1, 1999, the Debtor filed an application (the "Employment Application") seeking approval of its employment of Orrick as special counsel in this bankruptcy case. The Court entered an order on October 6, 1999 (the "Employment Order") approving the Debtor's employment of Orrick as follows: "matters relating to Debtor's qualified pension and welfare plans, and other ERISA-related employee benefit plans and programs." On November 5, 1999, the Debtor filed an application seeking to expand the scope of Orrick's employment to include strategic and legal advice in connection with Debtor's labor discussions with the United Steel Workers of America. The Court entered an order on November 29, 1999 approving this expansion

of the scope of Debtor's employment (the "Expanded Employment Order").

2. Orrick has not received a retainer in this case.

3. All services performed and expenses incurred for which compensation or reimbursement is sought in this Application were performed or incurred for and on behalf of the estate and not for any other person or entity.

4. Orrick has not shared or agreed to share compensation or reimbursement awarded in this case with any other person except as among the members and employees of the firm.

5. Orrick has not made any agreements with the Debtor or others for compensation or reimbursement relating to this case which have not been disclosed to the Court.

II. PRIOR APPLICATION PERIODS

A. Prior Applications and Interim Awards

Orrick filed its First Application for compensation and reimbursement on November 15, 1999 in the amount of \$44,316.86, representing fees in the amount of \$42,861.25 and expenses and disbursements in the amount of \$1,455.61. The U.S. Trustee filed an objection to the First Application, and Orrick agreed to certain reductions pursuant thereto. On February 1, 2000, the Court entered an order approving \$42,225.00 in fees and \$1,204.61 in expenses pursuant to the First Application (as reduced). On March 15, 2000, Orrick filed its Second Application for compensation and reimbursement in the amount of \$32,398.78, representing fees in the amount of \$30,880.00 and expenses and disbursements in the amount of \$1,518.78. On May 30, 2000, the Court entered an order awarding interim compensation in the amount of \$30,880.00 in fees and \$1,518.78 in expenses. Orrick filed its Third Application for compensation and reimbursement on July 27, 2000 in the amount of \$29,543.58, representing fees in the amount of \$28,634.00 and expenses and disbursements in the amount of \$909.58. On October 17, 2000, the Court entered an order awarding interim compensation in the amount of \$28,634.00 in fees and \$909.58 in expenses. Orrick filed its

Fourth Application for compensation and reimbursement on November 16, 2000 in the amount of \$80,469.67, representing fees in the amount of \$78,557.50 and expenses and disbursements in the amount of \$1,912.17. On February 7, 2001, the Court entered an order awarding interim compensation in the amount of \$78,557.50 in fees and \$1,912.17 in expenses. These prior applications and interim awards all relate to the Prior Application Periods.

B. Summary of Services in Subject Matter Categories

A summary of the work performed in each subject matter category during the Prior Application Periods is provided in separate paragraphs below. These matters all relate to the continuing activities of Debtor's workforce and the legal compliance of its employee benefit plans during Debtor's operation as a debtor in possession pursuant to the Bankruptcy Code.

1. Geneva Steel Investment Issues (Matter #11001-2).

This subject matter category includes matters relating to investments within Debtor's qualified pension plans. During this period these included attendance at Investment Committee meetings and preparation of meeting minutes, Geneva stock, and plan participant investment advice issues. The total fees were \$11,728.50.

2. Geneva Steel Union Defined Benefit Plan (Matter #11001-3).

This subject matter category includes matters relating to Debtor's Union Defined Benefit Plan. During this period these included preparation of responses to the PBGC, review of actuarial reports, IRS filings, other plan offset calculations, QDROs, employee layoffs, vesting, supplemental benefits, PBGC reportable events, Company contributions, lump sum calculations, USX service schedules, union benefit proposals, suspension of benefits, preparation of the summary plan description, claims and review procedures, and plan funding and reporting. The total fees were \$56,659.50.

3. **Geneva Steel Union Savings and Pension Plan (Matter #11001-4).**

This subject matter category includes matters relating to Debtor's Union Savings and Pension Plan. During this period these included insurance policies, bundled services, Investment Committee attendance and minutes, layoff vesting, annual reports, Geneva stock trading suspension, investment management, loan defaults, QDROs, investment guidelines, custody and trust agreements, independent fiduciary appointment, plan document amendments and restatement, plan testing, and a revised summary plan description. The total fees were \$46,314.75.

4. **Geneva Steel Management Savings and Pension Plan (Matter #11001-5).**

This subject matter category includes matters relating to Debtor's Management Savings and Pension Plan. During this period these included the same matters listed in 3 above, together with participant pension investment choice issues. The total fees were \$57,787.75.

5. **Geneva Steel Health and Welfare (Matter #11001-6).**

This subject matter category includes employee health and welfare matters. During this period these included flexible spending account deductions, 125 compensation, medical claims, FMLA issues, and union health plan and life insurance issues. The total fees were \$3,020.75.

6. **Geneva Steel Executive Compensation (Matter #11001-8).**

This subject matter category includes executive compensation matters. During this period these included split dollar life insurance arrangements. The total fees were \$617.50.

7. **Geneva Steel 1999 Bankruptcy (Matter #11001-9).**

This subject matter category includes compensation and benefit matters relating to Debtor's bankruptcy. During this period these included creditor claims, client conflict waivers, and legal representation accounting matters. The total fees were \$2,918.00.

8. **Geneva Steel Labor Matters (Matter #11001-10).**

This subject matter category includes matters relating to labor and employment law. During this period these included labor negotiating issues. The total fees were \$1,886.00.

III. **LATEST APPLICATION PERIOD**

A. **Billing Methodology**

1. In this Application, Orrick is also requesting compensation for services provided and reimbursement of expenses incurred during the Latest Application Period. Invoices detailing the services rendered and expenses incurred for each subject matter are attached hereto as Exhibit 2A (Matter 3 invoice dated 11/30/00), Exhibit 2B (Matter 3 invoice dated 12/29/00), Exhibit 2C (Matter 3 invoice dated 1/31/01); Exhibit 3A (Matter 4 invoice dated 11/30/00), Exhibit 3B (Matter 4 invoice dated 12/29/00), Exhibit 3C (Matter 4 invoice dated 2/22/01); Exhibit 4A (Matter 5 invoice dated 11/30/00), Exhibit 4B (Matter 5 invoice dated 12/29/00), Exhibit 4C (Matter 5 invoice dated 1/31/01), Exhibit 4D (Matter 5 invoice dated 2/22/01); Exhibit 5A (Matter 6 invoice dated 12/29/00); Exhibit 6A (Matter 9 invoice dated 12/29/00), Exhibit 6B (Matter 9 invoice dated 2/22/01).

2. Orrick's services in this case are billed on a hourly-rate basis, consistent with customary charges by comparably skilled practitioners in non-bankruptcy cases.

3. In rendering services and incurring expenses on behalf of the estate, Orrick makes reasonable efforts to use the most economical means and methods that are available and appropriate under the circumstances.

4. The education and experience of the Orrick attorneys providing service on behalf of the Debtor during the Latest Application Period are detailed in the professional resumes attached hereto as Exhibit 7.

5. Given the education, experience, and expertise of the Orrick attorneys rendering services in this case, the rates charged are reasonable, and are the same as rates Orrick typically charges to clients for similar services.

B. Services Performed on Behalf of the Estate

1. During the Latest Application Period, Orrick has rendered services to the estate for which it seeks compensation in the total amount of \$14,512.00. Such services are fully detailed in the periodic subject matter invoices attached hereto as Exhibits 2A through 6B.

2. Orrick has categorized the time spent performing services for the estate into several different subject matter categories. Each invoice contains the names, dates and hours spent for each Orrick professional and paraprofessional, and a chronological listing and description of tasks performed in each subject matter category in which services were performed during the billing period covered by the invoice. The total amount billed by Orrick for each subject matter category during the Latest Application Period is as follows:

<i>Matter No.</i>	<i>Matter Name</i>	<i>Amount</i>
03	Union Defined Benefit Plan	\$7,059.00
04	Union Savings and Pension Plan	\$1,462.50
05	Management Savings and Pension Plan	\$3,451.50
06	Health and Welfare Plan	\$897.00
09	1999 Bankruptcy	\$1,642.00
	TOTAL:	\$14,512.00

3. During the Latest Application Period, the following Orrick professionals and paraprofessionals provided services to the estate:

NAME (Initials)	TITLE/OFFICE	HOURLY RATE
William D. Berry (WDB)	Partner, San Francisco, CA	\$390.00
Paul Borden (PB)	Partner, San Francisco, CA	\$360.00
Lynn H. DuBois (LHD)	Associate, San Francisco, CA	\$300.00
Yvonne T. Nyborg (YTN)	Legal Specialist, San Francisco, CA	\$195.00
Cecilia Robinson (CR)	Legal Specialist, San Francisco, CA	\$145.00

4. The services rendered to the estate by Orrick during the Latest Application Period primarily related to ongoing administration and legal compliance of the Debtor's ERISA-related employee benefit plans and programs, with a portion of Orrick's services relating to the representation of Debtor by Orrick.

C. Summary of Services in Subject Matter Categories

A summary of the work performed in each subject matter category, and the names, billing rates, hours spent, and total billed for each Orrick professional and paraprofessional in each subject matter category during the Latest Application Period is provided in separate paragraphs below.

1. Geneva Steel Union Defined Benefit Plan (Matter #11001-3).

a. This subject matter category includes matters relating to Debtor's Union Defined Benefit Plan. During this period, these included plan funding, reporting, requirements, summary plan description preparation, and PBCG matters.

b. During this period, the following Orrick professionals and paraprofessionals provided services to the estate in this subject matter category:

NAME (Initials)	TITLE/OFFICE	HOURLY RATE	TOTAL HOURS	TOTAL FEES
W. Berry (WDB)	Partner, SF Office	\$390.00	7.7	\$3,003.00
Y. Nyborg (YTN)	Legal Specialist, SF Office	\$195.00	20.8	\$4,056.00
TOTAL			28.5	\$7,059.00

2. **Geneva Steel Union Savings and Pension Plan (Matter #11001-4).**

a. This subject matter category includes matters relating to Debtor's Union Savings and Pension Plan. During this period, these included contribution timing, Geneva stock trading, and loan default issues.

b. During this period, the following Orrick professionals and paraprofessionals provided services to the estate in this subject matter category:

NAME (Initials)	TITLE/OFFICE	HOURLY RATE	TOTAL HOURS	TOTAL FEES
W. Berry (WDB)	Partner, SF Office	\$390.00	2.3	\$897.00
Y. Nyborg (YTN)	Legal Specialist, SF	\$195.00	2.9	\$565.50
TOTAL			5.2	\$1,462.50

3. **Geneva Steel Management Savings and Pension Plan (Matter #11001-5).**

a. This subject matter category includes matters relating to Debtor's Management Savings and Pension Plan. During this period, these included contribution timing, Geneva stock trading, loan default, and blended fund investment issues.

b. During this period, the following Orrick professionals and paraprofessionals provided services to the estate in this subject matter category:

NAME (Initials)	TITLE/OFFICE	HOURLY RATE	TOTAL HOURS	TOTAL FEES
W. Berry (WDB)	Partner, SF Office	\$390.00	6.5	\$2,535.00
Y. Nyborg (YTN)	Legal Specialist, SF Office	\$195.00	4.7	\$916.50
TOTAL			11.2	\$3,451.50

4. **Geneva Steel Health and Welfare (Matter #11001-6).**

a. This subject matter category includes employee health and welfare matters. During this period, these included Flex Plan summary plan description issues.

b. During this period, the following Orrick professionals and paraprofessionals provided services to the estate in this subject matter category:

NAME (Initials)	TITLE/OFFICE	HOURLY RATE	TOTAL HOURS	TOTAL FEES
Y. Nyborg (YTN)	Legal Specialist, SF Office	\$180.00/\$195.00	4.6	\$897.00
TOTAL			4.6	\$897.00

5. **Geneva Steel 1999 Bankruptcy (Matter #11001-9).**

a. This subject matter category includes compensation and benefit matters relating to Debtor's bankruptcy. During this period these included credit agreement and legal representation accounting matters.

b. During this period, the following Orrick professionals and paraprofessionals provided services to the estate in this subject matter category:

NAME (Initials)	TITLE/OFFICE	HOURLY RATE	TOTAL HOURS	TOTAL FEES
W. Berry (WDB)	Partner, SF Office	\$390.00	2.5	\$975.00
C. Robinson (CR)	Legal Specialist, SF Office	\$145.00	4.6	\$667.00
TOTAL			7.1	\$1,642.00

D. **Services Performed on Behalf of VEBA Trust**

1. Pursuant to its collective bargaining with the United Steelworkers of America (the "Union"), in 1995 Debtor established a separate VEBA Trust to provide post-retirement medical and life insurance benefits to eligible retirees of Debtor. This VEBA Trust currently is funded by the Debtor (based upon a cents per Union employee hour of work formula in the collective bargaining agreement between the Debtor and the Union) and by the eligible retirees.

2. The VEBA Trust is a separate legal entity that is currently operated as a jointly administered Taft-Hartley trust with three trustees designated by the Union and three trustees designated by the Debtor.

3. During this Latest Application Period, Orrick rendered services to the VEBA Trust totaling \$987.00 (see Exhibit 8), and billed the VEBA Trust directly for its services. Orrick may continue to provide services directly to the VEBA Trust, and will continue to bill the VEBA Trust directly for ongoing services and expenses relating to the VEBA Trust.

4. Since the VEBA Trust is a separate legal entity that is being billed directly by Orrick, Orrick does not seek Court approval of these fees for the Latest Application Period, or of Orrick's fees and expenses for the VEBA Trust during the Prior Application Periods, in this Application.

E. Reimbursement Of Expenses

1. During the Latest Application Period, Orrick incurred actual and necessary expenses in the total amount of \$1,056.36 in connection with the professional services rendered to the estate. The expenses by subject matter category and by type of expense are itemized in Exhibits 2A through 6B attached hereto. Orrick keeps in its files appropriate detail, including receipts, invoices, reimbursement vouchers, and other supporting information concerning the expenses incurred in this representation, and that information is available for review upon request.

2. The expenses incurred by Orrick for which reimbursement in this Application is sought are consistent with the U.S. Trustee Guidelines and the rules and orders applicable in this case.

F. Interim Payments Not Made

No interim payments have been received by Orrick on the invoices included in the Application for the Latest Application Period.

G. Certification

Orrick hereby certifies that the Debtor has reviewed the invoices for the Latest Application Period and the Prior Application Periods that are a part of this Application, and has no

objection to allowance of the fees and expenses requested herein.

WHEREFORE, Orrick prays:

1. That final compensation and reimbursement be awarded to Orrick in the total amount of \$15,568.36, which includes \$14,512.00 for professional services rendered and \$1,056.36 for expenses incurred during the Latest Application Period;

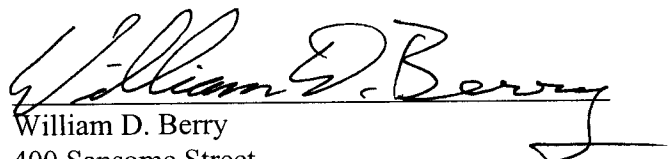
2. That final approval be ordered by the Court for the compensation and reimbursement heretofore awarded by the Court to Orrick on an interim basis in the total amount of \$185,841.64, which includes \$180,932.75 for professional services rendered and \$4,908.89 for expenses incurred during the Prior Application Periods;

3. That such amounts be allowed as priority administrative expenses of the estate pursuant to 11 U.S.C. §§ 503(b)(2) and 507(a)(1); and

4. That the Debtor be ordered and authorized, pursuant to 11 U.S.C. § 330, to pay such amounts from the estate as set forth herein, reduced by the amounts already paid to Orrick from the estate with respect to the Prior Application Periods.

DATED this 1st day of March, 2001.

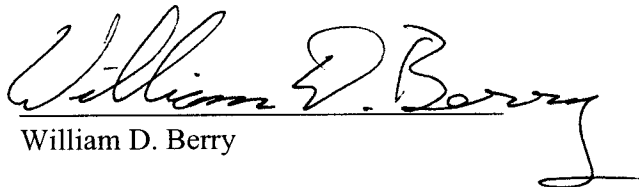
Orrick, Herrington & Sutcliffe LLP


William D. Berry
400 Sansome Street
San Francisco, CA 94111-3143
(415) 392-1122

VERIFICATION

I hereby declare, under penalty of perjury under the laws of the United States, that the foregoing statements are true to the best of my knowledge and belief.

Executed this 1st day of March, 2001.


William D. Berry

CERTIFICATE OF SERVICE

I certify that on March 2, 2001, a true and correct copy of the foregoing Application was served upon the following parties via U.S. First Class mail, postage pre-paid:

Dennis Wanlass
GENEVA STEEL COMPANY
10 South Geneva Road
Vineyard, Utah 84058

Mark C. Ellenberg
CADWALADER, WICKERSHAM & TAFT
1201 F. Street, N.W.
Washington, D.C. 20004

Stephen E. Garcia
KAYE, SCHOLER, FIERMAN, HAYS & HANDLER
200 South Wacker Drive, Suite 3100
Chicago, Illinois 60606

Steven C. Strong
LEBOEUF, LAMB, GREENE & MACRAE, L.L.P.
136 South Main Street, #1000
Salt Lake City Utah 84101

R. David Grant
PARSONS, BEHLE & LATIMER
One Utah Center
201 South Main Street, Suite 1800
Salt Lake City, Utah 84145

Weston L. Harris
PARSONS, DAVIES, KINGHORN & PETERS
185 South State, #700
Salt Lake City, Utah 84111

Laurie Crandall
Peter J. Kuhn
OFFICE OF THE UNITED STATES TRUSTEE
Boston Building
9 Exchange Place, Suite 100
Salt Lake City, Utah 84111-2709

Laurie Anne Tanner

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF UTAH
CENTRAL DIVISION**

In re:) Case No. 99C-21130
)
GENEVA STEEL COMPANY,) Chapter 11
)
Debtor,)
Tax I.D. No. 93-0942346)

**SUMMARY SHEET FOR APPLICATION FOR PROFESSIONAL
COMPENSATION AND REIMBURSEMENT OF EXPENSES**

Name of Applicant: Orrick, Herrington & Sutcliffe LLP

Authorized to Provide Professional Services to: Geneva Steel Company

Date of Order Authorizing Employment: October 6, 1999

Latest Application Period: October 1, 2000 – January 3, 2001

Amount of Compensation Sought as actual, reasonable and necessary: \$14,512.00

Amount of Expense Reimbursement Sought as actual, reasonable and necessary: \$1,056.36

Prior Application Periods: May 10, 1999 – September 30, 2000

Amount of Compensation Sought as actual, reasonable and necessary: \$180,932.75

Amount of Expense Reimbursement Sought as actual, reasonable and necessary: \$4,908.89

This is an: Interim Application Final Application

If this is *not* the first application filed herein by this professional, disclose as to all prior fee applications:

Date Filed	Period Covered	Total Requested (Fees and Expenses)	Total Previously Allowed	Any Amount Ordered Withheld
Nov. 15, 1999	5/10/99 to 9/30/99	\$44,316.86	\$43,429.61	\$887.25
March 15, 2000	10/1/99 to 1/31/00	\$32,398.78	\$32,398.78	-0-
July 27, 2000	2/1/00 to 5/31/00	\$29,543.58	\$29,543.58	-0-
Nov. 16, 2000	6/1/00 to 9/30/00	\$80,469.67	\$80,469.67	-0-
March 2, 2001	10/1/00 to 1/3/01	\$15,568.36		
Total		\$202,297.25	\$185,841.64	

The aggregate amount of fees and expenses *paid* to the Applicant to date for services rendered and expenses incurred herein is: **\$105,371.97.**

Schedule of timekeepers and billing rates for the Latest Application Period:

NAME (Initials)	TITLE/OFFICE	HOURLY RATE
William D. Berry (WDB)	Partner, San Francisco, CA	\$390.00
Paul Borden (PB)	Partner, San Francisco, CA	\$360.00
Lynn DuBois (LHD)	Associate, San Francisco, CA	\$300.00
Yvonne T. Nyborg (YTN)	Legal Specialist, San Francisco, CA	\$195.00
Cecilia Robinson (CR)	Legal Specialist, San Francisco, CA	\$145.00

The blended rate for the Latest Application Period is \$256.40.



ORRICK, HERRINGTON & SUTCLIFFE LLP

REMITTANCE ADDRESS
FILE 72887
PO BOX 61000
SAN FRANCISCO, CA 94161-2887
tel 415-392-1122
fax 415-773-5759

E.I.N. 94-2952627

Geneva Steel Company
10 South Geneva Road
Vineyard/Orem, UT 84058
Attn: Carl Ramnitz
Vice President, Human Resources

November 30, 2000
Client No. 11001
Invoice No. 665401

Orrick Contact: Jonathan M. Ocker

FOR SERVICES RENDERED through October 31, 2000 in connection
with the matters described on the attached pages: \$ 2,769.00

DISBURSEMENTS as per attached pages: 803.07

TOTAL FEES & DISBURSEMENTS: \$ 3,572.07

PREVIOUS BALANCE for Matters Included in This Bill 32,034.61
(Please disregard if paid):

TOTAL BALANCE DUE: \$ 35,606.68

Matter(s): 11001/3

POSTED
NOV 22 2000

11001/3

REMITTANCE COPY - PLEASE RETURN WITH PAYMENT

Wire Instructions:

Bank of America

San Francisco Main Branch

For Account of Orrick, Herrington & Sutcliffe LLP

ABA Number: 121-000358

Account Number: 1499-4-10382

Reference: 11001 / Invoice: 665401



ORRICK, HERRINGTON & SUTCLIFFE LLP

REMITTANCE ADDRESS
 FILE 72887
 PO BOX 61000
 SAN FRANCISCO, CA 94161-2887
 tel 415-392-1122
 fax 415-773-5759

E.I.N. 94-2952627

Geneva Steel Company
 10 South Geneva Road
 Vineyard/Orem, UT 84058
 Attn: Carl Ramnitz
 Vice President, Human Resources

November 30, 2000
 Client No. 11001
 Invoice No. 665401

Orrick Contact: Jonathan M. Ocker

For Professional Services Rendered and Disbursements Incurred through October 31, 2000

Matter Name	Fees	Disbursements	Balance Due
Geneva Steel Union Defined Benefit Plan	2,769.00	803.07	3,572.07
Total This Invoice	\$ 2,769.00	\$ 803.07	\$ 3,572.07

Current charges only. Time and disbursements not yet recorded will be included in future invoices.

PREVIOUS OUTSTANDING INVOICE(S) AS OF November 20, 2000:

Matter	Invoice/Date	Balance due
11001 / 3	600366 - 05/01/00	\$ 130.20
11001 / 3	610136 - 05/31/00	231.00
11001 / 3	619557 - 06/30/00	823.80
11001 / 3	629567 - 07/20/00	10,555.28
11001 / 3	646449 - 09/01/00	4,286.73
11001 / 3	650411 - 09/12/00	10,888.32
11001 / 3	654310 - 10/31/00	5,119.28
Total Previous Balance (Please Disregard if Paid)		\$32,034.61
Total Amount Due (including previous balance):		\$35,606.68



ORRICK, HERRINGTON & SUTCLIFFE LLP

REMITTANCE ADDRESS
FILE 72887
PO BOX 61000
SAN FRANCISCO, CA 94161-2887
tel 415-392-1122
fax 415-773-5759

E.I.N. 94-2952627

Geneva Steel Company
10 South Geneva Road
Vineyard/Orem, UT 84058
Attn: Carl Ramnitz
Vice President, Human Resources

November 30, 2000
Client No. 11001
Invoice No. 665401

Orrick Contact: Jonathan M. Ocker

For Legal Services Rendered Through October 31, 2000 in Connection With:

Matter: 3 - Geneva Steel Union Defined Benefit Plan

10/04/00	W. Berry	Review, telephone conference with Ramnitz, Jensen re Pickering offset litigation.	0.30
10/05/00	W. Berry	Review, telephone conference with Kruszenski, Ramnitz re PBGC premiums, quarterly contribution issues.	0.50
10/11/00	Y. Nyborg	Discussions with W. Berry re consequences of late quarterly funding contribution and reporting requirements; related research and conference call with W. Berry and S. Kruszenski.	3.80
10/11/00	W. Berry	Review, telephone conference with Ramnitz, Jensen, conference with Nyborg, telephone conference with Kruszenski re quarterly funding late contribution interest, loan guarantee, PBGC representation letter issues.	1.50
10/12/00	Y. Nyborg	Further research and discussions with W. Berry re consequences of late quarterly funding contribution and reporting requirements; conference calls with W. Berry and S. Kruszenski.	1.80
10/12/00	W. Berry	Review, telephone conference with Jensen re PBGC representations, PBGC reportable event, conference with Nyborg re late contribution issues.	1.00
10/12/00	W. Berry	Review, telephone conference with Jensen, Kruszenski re 5500 issues, PBGC 60-day notice.	0.50
10/13/00	W. Berry	Review 1999 5500, telephone conference with Kruszenski re contribution issues.	0.50

Total Hours	9.90	
Total For Services		\$2,769.00



ORRICK

ORRICK, HERRINGTON & SUTCLIFFE LLP

REMITTANCE ADDRESS

FILE 72887

PO BOX 61000

SAN FRANCISCO, CA 94161-2887

tel 415-392-1122

fax 415-773-5759

E.I.N. 94-2952627

November 30, 2000

Invoice No. 665401

Geneva Steel Company - 11001

page 2

Timekeeper Summary

<u>Timekeeper</u>	<u>Hours</u>
William D. Berry	4.30
Yvonne Nyborg	5.60
Total	9.90

Disbursements

Lexis Research	773.00
Telephone	30.07

Total Disbursements \$803.07

Total For This Matter \$3,572.07



ORRICK, HERRINGTON & SUTCLIFFE LLP

REMITTANCE ADDRESS

FILE 72887
PO BOX 61000
SAN FRANCISCO, CA 94161-2887
tel 415-392-1122
fax 415-773-5759

E.I.N. 94-2952627

Geneva Steel Company
10 South Geneva Road
Vineyard/Orem, UT 84058
Attn: Carl Ramnitz
Vice President, Human Resources

December 29, 2000
Client No. 11001
Invoice No. 673994

Orrick Contact: Jonathan M. Ocker

FOR SERVICES RENDERED through November 30, 2000 in
connection with the matters described on the attached pages:

\$ 1,170.00

DISBURSEMENTS as per attached pages:

24.41

TOTAL FEES & DISBURSEMENTS:

\$ 1,194.41

PREVIOUS BALANCE for Matters Included in This Bill
(Please disregard if paid):

35,606.68

TOTAL BALANCE DUE:

\$ 36,801.09

Matter(s): 11001/3

POSTED
DEC 28 2000

11001/3

REMITTANCE COPY - PLEASE RETURN WITH PAYMENT

Wire Instructions:

Bank of America

San Francisco Main Branch

For Account of Orrick, Herrington & Sutcliffe LLP

ABA Number: 121-000358

Account Number: 1499-4-10382

Reference: 11001 / Invoice: 673994

Please reference our invoice number with your remittance.

Terms: due and payable upon receipt



ORRICK, HERRINGTON & SUTCLIFFE LLP

REMITTANCE ADDRESS
 FILE 72887
 PO BOX 61000
 SAN FRANCISCO, CA 94161-2887
 tel 415-392-1122
 fax 415-773-5759
 E.I.N. 94-2952627

Geneva Steel Company
 10 South Geneva Road
 Vineyard/Orem, UT 84058
 Attn: Carl Ramnitz
 Vice President, Human Resources

December 29, 2000
 Client No. 11001
 Invoice No. 673994

Orrick Contact: Jonathan M. Ocker

For Professional Services Rendered and Disbursements Incurred through November 30, 2000

Matter Name	Fees	Disbursements	Balance Due
Geneva Steel Union Defined Benefit Plan	1,170.00	24.41	1,194.41
Total This Invoice	\$ 1,170.00	\$ 24.41	\$ 1,194.41

Current charges only. Time and disbursements not yet recorded will be included in future invoices.

PREVIOUS OUTSTANDING INVOICE(S) AS OF December 21, 2000:

Matter	Invoice/Date	Balance due
11001 / 3	600366 - 05/01/00	\$ 130.20
11001 / 3	610136 - 05/31/00	231.00
11001 / 3	619557 - 06/30/00	823.80
11001 / 3	629567 - 07/20/00	10,555.28
11001 / 3	646449 - 09/01/00	4,286.73
11001 / 3	650411 - 09/12/00	10,888.32
11001 / 3	654310 - 10/31/00	5,119.28
11001 / 3	665401 - 11/30/00	3,572.07

Total Previous Balance (Please Disregard if Paid)	\$35,606.68
Total Amount Due (including previous balance):	\$36,801.09



ORRICK, HERRINGTON & SUTCLIFFE LLP

REMITTANCE ADDRESS
 FILE 72887
 PO BOX 61000
 SAN FRANCISCO, CA 94161-2887
 tel 415-392-1122
 fax 415-773-5759
 E.I.N. 94-2952627

Geneva Steel Company
 10 South Geneva Road
 Vineyard/Orem, UT 84058
 Attn: Carl Ramnitz
 Vice President, Human Resources

December 29, 2000
 Client No. 11001
 Invoice No. 673994

Orrick Contact: Jonathan M. Ocker

For Legal Services Rendered Through November 30, 2000 in Connection With:

Matter: 3 - Geneva Steel Union Defined Benefit Plan

11/01/00	W. Berry	Review, telephone conference with Ramnitz re contribution issues.	0.30
11/09/00	Y. Nyborg	Discussions with W. Berry, conference call with W. Berry, L. Jensen re: reportable event notice deadline for late quarterly funding contributions; telephone conference with S. Kruszenski on same; related research; telephone conference with L. Jensen.	1.80
11/09/00	W. Berry	Review, telephone conference with L. Jensen, conference with Y. Nyborg re contribution due date issues.	0.50
11/15/00	W. Berry	Telephone conference with L. Jensen, conference with Y. Nyborg re loan guarantee late contribution notice issue, telephone conference with K. Johnsen.	0.50
11/17/00	W. Berry	Review, telephone conference with Tillan re Citibank loan guarantee, Congress loan late contribution notice issues; prepare e-mail to K. Johnsen.	0.50
11/22/00	W. Berry	Telephone conference with Ramnitz re increased multiplier, DC plan freeze issues.	0.30

Total Hours	3.90	
Total For Services		\$1,170.00

Timekeeper Summary

Timekeeper	Hours
William D. Berry	2.10
Yvonne Nyborg	1.80
Total	3.90



ORRICK, HERRINGTON & SUTCLIFFE LLP

REMITTANCE ADDRESS
FILE 72887
PO BOX 61000
SAN FRANCISCO, CA 94161-2887
tel 415-392-1122
fax 415-773-5759

E.I.N. 94-2952627

Geneva Steel Company - 11001
page 2

December 29, 2000
Invoice No. 673994

Disbursements

Duplicating Expense	1.60
Facsimile	4.50
Postage	3.96
Telephone	14.35

Total Disbursements \$24.41

Total For This Matter \$1,194.41



ORRICK, HERRINGTON & SUTCLIFFE LLP

REMITTANCE ADDRESS

FILE 72887
PO BOX 61000
SAN FRANCISCO, CA 94161-2887
tel 415-392-1122
fax 415-773-5759
E.I.N. 94-2952627

Geneva Steel Company
10 South Geneva Road
Vineyard/Orem, UT 84058
Attn: Carl Ramnitz
Vice President, Human Resources

January 31, 2001
Client No. 11001
Invoice No. 681833

Orrick Contact: Jonathan M. Ocker

FOR SERVICES RENDERED through December 31, 2000 in
connection with the matters described on the attached pages: \$ 3,120.00

DISBURSEMENTS as per attached pages: 41.13

TOTAL FEES & DISBURSEMENTS: \$ 3,161.13

PREVIOUS BALANCE for Matters Included in This Bill
(Please disregard if paid): 13,180.49

TOTAL BALANCE DUE: \$ 16,341.62

Matter(s): 11001/3

11001/3

REMITTANCE COPY - PLEASE RETURN WITH PAYMENT

Wire Instructions:

Bank of America
San Francisco Main Branch
For Account of Orrick, Herrington & Sutcliffe LLP
ABA Number: 121-000358
Account Number: 1499-4-10382
Reference: 11001 / Invoice: 681833

RECEIVED O.H. & S. LLP
JAN 26 2001
POSTED

Please reference our invoice number with your remittance.
Terms: due and payable upon receipt



ORRICK, HERRINGTON & SUTCLIFFE LLP

REMITTANCE ADDRESS
 FILE 72887
 PO BOX 61000
 SAN FRANCISCO, CA 94161-2887
 tel 415-392-1122
 fax 415-773-5759
 E.I.N. 94-2952627

Geneva Steel Company
 10 South Geneva Road
 Vineyard/Orem, UT 84058
 Attn: Carl Ramnitz
 Vice President, Human Resources

January 31, 2001
 Client No. 11001
 Invoice No. 681833

Orrick Contact: Jonathan M. Ocker

For Professional Services Rendered and Disbursements Incurred through December 31, 2000

Matter Name	Fees	Disbursements	Balance Due
Geneva Steel Union Defined Benefit Plan	3,120.00	41.13	3,161.13
Total This Invoice	\$ 3,120.00	\$ 41.13	\$ 3,161.13

Current charges only. Time and disbursements not yet recorded will be included in future invoices.

PREVIOUS OUTSTANDING INVOICE(S) AS OF January 24, 2001:

Matter	Invoice/Date	Balance due
11001 / 3	600366 - 05/01/00	\$ 130.20
11001 / 3	610136 - 05/31/00	231.00
11001 / 3	619557 - 06/30/00	823.80
11001 / 3	629567 - 07/20/00	2,105.70
11001 / 3	646449 - 09/01/00	854.10
11001 / 3	650411 - 09/12/00	2,168.20
11001 / 3	654310 - 10/31/00	5,119.28
11001 / 3	665401 - 11/30/00	553.80
11001 / 3	673994 - 12/29/00	1,194.41
Total Previous Balance (Please Disregard if Paid)		\$13,180.49
Total Amount Due (including previous balance):		\$16,341.62



ORRICK, HERRINGTON & SUTCLIFFE LLP

REMITTANCE ADDRESS
FILE 72887
PO BOX 61000
SAN FRANCISCO, CA 94161-2887
tel 415-392-1122
fax 415-773-5759

E.I.N. 94-2952627

Geneva Steel Company
10 South Geneva Road
Vineyard/Orem, UT 84058
Attn: Carl Ramnitz
Vice President, Human Resources

January 31, 2001
Client No. 11001
Invoice No. 681833

Orrick Contact: Jonathan M. Ocker

For Legal Services Rendered Through December 31, 2000 in Connection With:

Matter: 3 - Geneva Steel Union Defined Benefit Plan

12/01/00	Y. Nyborg	Discuss plan provisions on investment of Geneva Stock with W. Berry; assist him with e-mail on same.	0.30
12/05/00	Y. Nyborg	Review outstanding drafting issues in preparation for tomorrow's conference call with L. Jensen and W. Berry.	0.50
12/06/00	Y. Nyborg	Conference call with L. Jensen and W. Berry re comments on last Plan and SPD draft.	0.50
12/08/00	Y. Nyborg	Revisions to Plan and SPD drafts; telephone conference with S. Kruszewski; prepare draft e-mail attaching new versions.	2.50
12/11/00	Y. Nyborg	Revisions to Plan and SPD drafts; run cumulative comparison copy of Plan and send; telephone conference with C. Caskey; review SAR.	3.50
12/12/00	Y. Nyborg	Telephone conference with L. Jensen on comments on SPD, draft changes and discuss with W. Berry, prepare marked version and extensive clean-up of same, draft e-mail cover and send.	3.80
12/12/00	W. Berry	Review, conference Nyborg, telephone conference with Jensen, review SPD offset, spouse benefit provisions.	0.50
12/13/00	Y. Nyborg	Telephone conferences with L. Jensen and C. Caskey re SAR and SPD; review SPD's claims and review procedures with W. Berry and make revisions as requested by C. Ramnitz; make changes, prepare comparison copy and e-mail new draft with cover note.	2.30
12/13/00	W. Berry	Review, conference with Y. Nyborg, revise SPD claims, review rules.	0.80

Total Hours 14.70
Total For Services \$3,120.00



ORRICK

REMITTANCE ADDRESS
FILE 72887
PO BOX 61000
SAN FRANCISCO, CA 94161-2887
tel 415-392-1122
fax 415-773-5759
E.I.N. 94-2952627

Geneva Steel Company - 11001
page 2

January 31, 2001
Invoice No. 681833

Timekeeper Summary

<u>Timekeeper</u>	<u>Hours</u>
William D. Berry	1.30
Yvonne Nyborg	13.40
Total	14.70

Disbursements

Duplicating Expense	3.80
Facsimile	3.00
Telephone	9.56
Word Processing	24.77

Total Disbursements \$41.13

Total For This Matter \$3,161.13



ORRICK, HERRINGTON & SUTCLIFFE LLP

REMITTANCE ADDRESS
FILE 72887
PO BOX 51000
SAN FRANCISCO, CA 94161-1887
tel 415-772-1122
fax 415-772-5759
EUNL 94-2952627

Geneva Steel Company
10 South Geneva Road
Vineyard/Orem, UT 84058
Attn: Carl Ramnitz
Vice President, Human Resources

November 30, 2000
Client No. 11001
Invoice No. 665404

Orrick Contact: Jonathan M. Ocker

FOR SERVICES RENDERED through October 31, 2000 in connection with the matters described on the attached pages:	\$ 409.50
DISBURSEMENTS as per attached pages:	0.00
TOTAL FEES & DISBURSEMENTS:	\$ 409.50
PREVIOUS BALANCE for Matters Included in This Bill (Please disregard if paid):	19,918.16
TOTAL BALANCE DUE:	\$ 20,327.66

Matter(s): 11001/4

POSTED
NOV 22 2000

REMITTANCE COPY - PLEASE RETURN WITH PAYMENT

Wire Instructions:
Bank of America
San Francisco Main Branch
For Account of Orrick, Herrington & Sutcliffe LLP
ABA Number: 121-000358
Account Number: 1499-4-10382
Reference: 11001 / Invoice: 665404

11001-4



ORRICK, HERRINGTON & SUTCLIFFE LLP

REMITTANCE ADDRESS

FILE 72887
 PO BOX 61000
 SAN FRANCISCO, CA 94161-2887
 TEL 415-392-1122
 FAX 415-773-5759
 E.I.N. 94-2952627

Geneva Steel Company
 10 South Geneva Road
 Vineyard/Orem, UT 84058
 Attn: Carl Ramnitz
 Vice President, Human Resources

November 30, 2000
 Client No. 11001
 Invoice No. 665404

Orrick Contact: Jonathan M. Ocker

For Professional Services Rendered and Disbursements Incurred through October 31, 2000

Matter Name	Fees	Disbursements	Balance Due
Geneva Steel Union Savings and Pension P	409.50	0.00	409.50
Total This Invoice	\$ 409.50	\$ 0.00	\$ 409.50

Current charges only. Time and disbursements not yet recorded will be included in future invoices.

PREVIOUS OUTSTANDING INVOICE(S) AS OF November 20, 2000:

Matter	Invoice/Date	Balance due
11001 / 4	600202 - 05/01/00	\$ 429.00
11001 / 4	610138 - 05/31/00	370.40
11001 / 4	619559 - 06/30/00	371.40
11001 / 4	629568 - 07/20/00	1,830.00
11001 / 4	646452 - 09/01/00	3,345.36
11001 / 4	650412 - 09/12/00	8,950.50
11001 / 4	654311 - 10/31/00	4,621.50
Total Previous Balance (Please Disregard if Paid)		\$19,918.16
Total Amount Due (including previous balance):		\$20,327.66



ORRICK, HERRINGTON & SUTCLIFFE LLP

REMITTANCE ADDRESS
FILE 72887
PO BOX 91000
SAN FRANCISCO, CA 94161-1000
tel 415-779-1122
fax 415-779-5759
e-mail 9412952627

Geneva Steel Company
10 South Geneva Road
Vineyard/Orem, UT 84058
Attn: Carl Ramnitz
Vice President, Human Resources

November 30, 2000
Client No. 11001
Invoice No. 665404

Orrick Contact: Jonathan M. Ocker

For Legal Services Rendered Through October 31, 2000 in Connection With:

Matter: 4 - Geneva Steel Union Savings and Pension Plan

10/18/00	Y. Nyborg	Telephone conference with W. Berry re employee notification requirements for matching formula changes.	0.30
10/23/00	Y. Nyborg	Review Plan's and SPD's pension contributions and matching contributions provisions to determine what amendments or communications need to be made to participants if payment of contributions is postponed.	0.80
10/23/00	W. Berry	Review, conference with Nyborg, telephone conference with Ramnitz, Jensen re contribution suspension, loan default issues.	0.50
		Total Hours	1.60
		Total For Services	\$409.50

Timekeeper Summary

Timekeeper	Hours
William D. Berry	0.50
Yvonne Nyborg	1.10
Total	1.60

Total For This Matter

\$409.50



ORRICK, HERRINGTON & SUTCLIFFE LLP

REMITTANCE ADDRESS
FILE 72887
PO BOX 61000
SAN FRANCISCO, CA 94161-2887
tel 415-392-1122
fax 415-773-5759

E.I.N. 94-2952627

Geneva Steel Company
10 South Geneva Road
Vineyard/Orem, UT 84058
Attn: Carl Ramnitz
Vice President, Human Resources

December 29, 2000
Client No. 11001
Invoice No. 673996

Orrick Contact: Jonathan M. Ocker

FOR SERVICES RENDERED through November 30, 2000 in connection with the matters described on the attached pages:	\$	448.50
DISBURSEMENTS as per attached pages:		0.00
TOTAL FEES & DISBURSEMENTS:	\$	448.50
PREVIOUS BALANCE for Matters Included in This Bill (Please disregard if paid):		20,327.66
TOTAL BALANCE DUE:	\$	20,776.16

Matter(s): 11001/4

POSTED

DEC 28 2000

11001/4

REMITTANCE COPY - PLEASE RETURN WITH PAYMENT

Wire Instructions:

Bank of America

San Francisco Main Branch

For Account of Orrick, Herrington & Sutcliffe LLP

ABA Number: 121-000358

Account Number: 1499-4-10382

Reference: 11001 / Invoice: 673996

Please reference our invoice number with your remittance.

Terms: due and payable upon receipt



ORRICK, HERRINGTON & SUTCLIFFE LLP

REMITTANCE ADDRESS
 FILE 72887
 PO BOX 61000
 SAN FRANCISCO, CA 94161-2887
 tel 415-392-1122
 fax 415-773-5759

E.I.N. 94-2952627

Geneva Steel Company
 10 South Geneva Road
 Vineyard/Orem, UT 84058
 Attn: Carl Ramnitz
 Vice President, Human Resources

December 29, 2000
 Client No. 11001
 Invoice No. 673996

Orrick Contact: Jonathan M. Ocker

For Professional Services Rendered and Disbursements Incurred through November 30, 2000

Matter Name	Fees	Disbursements	Balance Due
Geneva Steel Union Savings and Pension P	448.50	0.00	448.50
Total This Invoice	\$ 448.50	\$ 0.00	\$ 448.50

Current charges only. Time and disbursements not yet recorded will be included in future invoices.

PREVIOUS OUTSTANDING INVOICE(S) AS OF December 21, 2000:

Matter	Invoice/Date	Balance due
11001 / 4	600202 - 05/01/00	\$ 429.00
11001 / 4	610138 - 05/31/00	370.40
11001 / 4	619559 - 06/30/00	371.40
11001 / 4	629568 - 07/20/00	1,830.00
11001 / 4	646452 - 09/01/00	3,345.36
11001 / 4	650412 - 09/12/00	8,950.50
11001 / 4	654311 - 10/31/00	4,621.50
11001 / 4	665404 - 11/30/00	409.50

Total Previous Balance (Please Disregard if Paid) \$20,327.66
Total Amount Due (including previous balance): \$20,776.16



O R R I C K

ORRICK, HERRINGTON & SUTCLIFFE LLP

REMITTANCE ADDRESS
FILE 72887
PO BOX 61000
SAN FRANCISCO, CA 94161-2887
tel 415-392-1122
fax 415-773-5759

E.I.N. 94-2952627

Geneva Steel Company
10 South Geneva Road
Vineyard/Orem, UT 84058
Attn: Carl Ramnitz
Vice President, Human Resources

December 29, 2000
Client No. 11001
Invoice No. 673996

Orrick Contact: Jonathan M. Ocker

For Legal Services Rendered Through November 30, 2000 in Connection With:

Matter: 4 - Geneva Steel Union Savings and Pension Plan

11/15/00	Y. Nyborg	Discuss notification to lender rules under loan guarantee for late quarterly contributions with W. Berry; compose fax cover sheet attaching relevant loan guarantee pages for K. Johnson.	1.00
11/16/00	Y. Nyborg	Conference call with W. Berry and L. Jensen re Plan provisions on defaulted loans; notes.	0.30
11/22/00	W. Berry	Telephone conference with Ramnitz, prepare e-mail Ramnitz re Geneva stock issues.	0.50
		Total Hours	1.80
		Total For Services	\$448.50

Timekeeper Summary

<u>Timekeeper</u>	<u>Hours</u>
William D. Berry	0.50
Yvonne Nyborg	1.30
Total	1.80

Total For This Matter **\$448.50**



ORRICK, HERRINGTON & SUTCLIFFE LLP

REMITTANCE ADDRESS
FILE 72887
PO BOX 61000
SAN FRANCISCO, CA 94161-2887
tel 415-392-1122
fax 415-773-5759
E.I.N. 94-2952627

Geneva Steel Company
10 South Geneva Road
Vineyard/Orem, UT 84058
Attn: Carl Ramnitz
Vice President, Human Resources

February 22, 2001
Client No. 11001
Invoice No. 695821

Orrick Contact: Jonathan M. Ocker

FOR SERVICES RENDERED through January 3, 2001 in connection with the matters described on the attached pages:	\$	604.50
DISBURSEMENTS as per attached pages:		0.00
TOTAL FEES & DISBURSEMENTS:	\$	604.50
PREVIOUS BALANCE for Matters Included in This Bill (Please disregard if paid):		8,200.28
TOTAL BALANCE DUE:	\$	8,804.78

Matter(s): 11001/4

REMITTANCE COPY - PLEASE RETURN WITH PAYMENT

Wire Instructions:

Bank of America

San Francisco Main Branch

For Account of Orrick, Herrington & Sutcliffe LLP

ABA Number: 121-000358

Account Number: 1499-4-10382

Reference: 11001 / Invoice: 695821



ORRICK, HERRINGTON & SUTCLIFFE LLP

REMITTANCE ADDRESS
 FILE 72887
 PO BOX 61000
 SAN FRANCISCO, CA 94161-2887
 tel 415-392-1122
 fax 415-773-5759

E.I.N. 94-2952627

Geneva Steel Company
 10 South Geneva Road
 Vineyard/Orem, UT 84058
 Attn: Carl Ramnitz
 Vice President, Human Resources

February 22, 2001
 Client No. 11001
 Invoice No. 695821

Orrick Contact: Jonathan M. Ocker

For Professional Services Rendered and Disbursements Incurred through January 3, 2001

Matter Name	Fees	Disbursements	Balance Due
Geneva Steel Union Savings and Pension P	604.50	0.00	604.50
Total This Invoice	\$ 604.50	\$ 0.00	\$ 604.50

Current charges only. Time and disbursements not yet recorded will be included in future invoices.

PREVIOUS OUTSTANDING INVOICE(S) AS OF February 22, 2001:

Matter	Invoice/Date	Balance due
11001 / 4	619559 - 06/30/00	\$ 227.78
11001 / 4	629568 - 07/20/00	366.00
11001 / 4	646452 - 09/01/00	664.50
11001 / 4	650412 - 09/12/00	1,790.10
11001 / 4	654311 - 10/31/00	4,621.50
11001 / 4	665404 - 11/30/00	81.90
11001 / 4	673996 - 12/29/00	448.50

Total Previous Balance (Please Disregard if Paid) \$8,200.28
Total Amount Due (including previous balance): \$8,804.78



ORRICK, HERRINGTON & SUTCLIFFE LLP

REMITTANCE ADDRESS
 FILE 72887
 PO BOX 61000
 SAN FRANCISCO, CA 94161-2887
 tel 415-392-1122
 fax 415-773-5759
 E.I.N. 94-2952627

Geneva Steel Company
 10 South Geneva Road
 Vineyard/Orem, UT 84058
 Attn: Carl Ramnitz
 Vice President, Human Resources

February 22, 2001
 Client No. 11001
 Invoice No. 695821

Orrick Contact: Jonathan M. Ocker

For Legal Services Rendered Through January 3, 2001 in Connection With:

Matter: 4 - Geneva Steel Union Savings and Pension Plan

01/02/01	W. Berry	Review, telephone conference with Ramnitz, conference with J. Telfer re late elective deferrals, earnings, prohibited transaction, 5500 issues.	0.80
01/03/01	Y. Nyborg	Conference call with W. Berry and C. Caskey re late contributions to Plan, discuss with W. Berry.	0.50
01/03/01	W. Berry	Review, conference with Y. Nyborg, telephone conference with C. Caskey re late contribution deposit issues.	0.50
		Total Hours	1.80
		Total For Services	\$604.50

Timekeeper Summary

<u>Timekeeper</u>	<u>Hours</u>
William D. Berry	1.30
Yvonne Nyborg	0.50
Total	1.80

Total For This Matter \$604.50



ORRICK, HERRINGTON & SUTCLIFFE LLP

REMITTANCE ADDRESS
FILE 72887
PO BOX 61000
SAN FRANCISCO, CA 94161-2887
tel 415-392-1122
fax 415-773-5759
E.I.N. 94-2952627

Geneva Steel Company
10 South Geneva Road
Vineyard/Orem, UT 84058
Attn: Carl Ramnitz
Vice President, Human Resources

November 30, 2000
Client No. 11001
Invoice No. 665405

Orrick Contact: Jonathan M. Ocker

FOR SERVICES RENDERED through October 31, 2000 in connection with the matters described on the attached pages:	\$ 1,345.50
DISBURSEMENTS as per attached pages:	0.00
TOTAL FEES & DISBURSEMENTS:	\$ 1,345.50
PREVIOUS BALANCE for Matters Included in This Bill (Please disregard if paid):	31,119.94
TOTAL BALANCE DUE:	\$ 32,465.44

Matter(s): 11001/5

POSTED
NOV 29 2000

REMITTANCE COPY - PLEASE RETURN WITH PAYMENT

Wire Instructions:

Bank of America

San Francisco Main Branch

For Account of Orrick, Herrington & Sutcliffe LLP

ABA Number: 121-000358

Account Number: 1499-4-10382

Reference: 11001 / Invoice: 665405

11001-5



ORRICK, HERRINGTON & SUTCLIFFE LLP

REMITTANCE ADDRESS
 FILE 72887
 PO BOX 61000
 SAN FRANCISCO, CA 94161-2887
 tel 415-392-1122
 fax 415-773-5759

E.I.N. 94-2952627

Geneva Steel Company
 10 South Geneva Road
 Vineyard/Orem, UT 84058
 Attn: Carl Ramnitz
 Vice President, Human Resources

November 30, 2000
 Client No. 11001
 Invoice No. 665405

Orrick Contact: Jonathan M. Ocker

For Professional Services Rendered and Disbursements Incurred through October 31, 2000

Matter Name	Fees	Disbursements	Balance Due
Geneva Steel Management Savings and Pens	1,345.50	0.00	1,345.50
Total This Invoice	\$ 1,345.50	\$ 0.00	\$ 1,345.50

Current charges only. Time and disbursements not yet recorded will be included in future invoices.

PREVIOUS OUTSTANDING INVOICE(S) AS OF November 20, 2000:

Matter	Invoice/Date	Balance due
11001 / 5	592436 - 03/29/00	\$ 785.41
11001 / 5	600652 - 05/01/00	473.40
11001 / 5	610140 - 05/31/00	273.00
11001 / 5	619560 - 06/30/00	362.80
11001 / 5	629569 - 07/20/00	1,243.98
11001 / 5	646455 - 09/01/00	4,273.19
11001 / 5	650413 - 09/12/00	19,309.36
11001 / 5	654312 - 11/01/00	4,398.80
Total Previous Balance (Please Disregard if Paid)		\$31,119.94
Total Amount Due (including previous balance):		\$32,465.44



ORRICK, HERRINGTON & SUTCLIFFE LLP

REMITTANCE ADDRESS
FILE 72887
PO BOX 61000
SAN FRANCISCO, CA 94161-2887
tel 415-392-1122
fax 415-773-5759

E.I.N. 94-2952627

Geneva Steel Company
10 South Geneva Road
Vineyard/Orem, UT 84058
Attn: Carl Ramnitz
Vice President, Human Resources

November 30, 2000
Client No. 11001
Invoice No. 665405

Orrick Contact: Jonathan M. Ocker

For Legal Services Rendered Through October 31, 2000 in Connection With:

Matter: 5 - Geneva Steel Management Savings and Pension Plan

10/04/00	Y. Nyborg	Telephone conference with L. Jensen re Blended Fund participant communications; discuss with W. Berry; conference call with W. Berry, L. Jensen, C. Ramnitz and C. Caskey re Pickering settlement offset lawsuit.	0.80
10/04/00	W. Berry	Review, conference with Y. Nyborg, telephone conference with L. Jensen re blended fund changes, prospective substitute issues.	0.50
10/18/00	Y. Nyborg	Telephone conference with W. Berry re 204(h) notice requirements for formula changes.	0.30
10/18/00	W. Berry	Review, telephone conference with L. Jensen, C. Ramnitz re contribution delay, cutback, notice issues.	0.50
10/18/00	W. Berry	Review, telephone conference with l. Jensen, C. Ramnitz re contribution delay, cutback, notice issues.	0.50
10/19/00	W. Berry	Review, conference with Borden re loan defaults, new final IRS regulation issues.	0.50
10/23/00	Y. Nyborg	Review Plan's and SPD's pension contributions and matching contributions provisions to determine what amendments or communications need to be made to participants if payment of contributions is postponed.	0.80
10/23/00	W. Berry	Review, conference with Y. Nyborg, telephone conference with C. Ramnitz, L. Jensen re contribution suspension, loan default issues.	0.50

Total Hours	4.40	
Total For Services		\$1,345.50



ORRICK, HERRINGTON & SUTCLIFFE LLP

REMITTANCE ADDRESS

FILE 72887

PO BOX 61000

SAN FRANCISCO, CA 94161-2887

tel 415-392-1122

fax 415-773-5759

E.I.N. 94-2952627

November 30, 2000

Invoice No. 665405

Geneva Steel Company - 11001
page 2

Timekeeper Summary

<u>Timekeeper</u>	<u>Hours</u>
William D. Berry	2.50
Yvonne Nyborg	1.90
Total	4.40

Total For This Matter

\$1,345.50



ORRICK, HERRINGTON & SUTCLIFFE LLP

REMITTANCE ADDRESS
FILE 72887
PO BOX 61000
SAN FRANCISCO, CA 94161-2887
tel 415-392-1122
fax 415-773-5759
E.I.N. 94-2952627

Geneva Steel Company
10 South Geneva Road
Vineyard/Orem, UT 84058
Attn: Carl Ramnitz
Vice President, Human Resources

December 29, 2000
Client No. 11001
Invoice No. 673998

Orrick Contact: Jonathan M. Ocker

FOR SERVICES RENDERED through November 30, 2000 in connection with the matters described on the attached pages:	\$	994.50
DISBURSEMENTS as per attached pages:		11.40
TOTAL FEES & DISBURSEMENTS:	\$	1,005.90
PREVIOUS BALANCE for Matters Included in This Bill (Please disregard if paid):		32,465.44
TOTAL BALANCE DUE:	\$	33,471.34

Matter(s): 11001/5

POSTED
DEC 28 2000

11001/5

REMITTANCE COPY - PLEASE RETURN WITH PAYMENT

Wire Instructions:

Bank of America
San Francisco Main Branch
For Account of Orrick, Herrington & Sutcliffe LLP
ABA Number: 121-000358
Account Number: 1499-4-10382
Reference: 11001 / Invoice: 673998

Please reference our invoice number with your remittance.
Terms: due and payable upon receipt



ORRICK, HERRINGTON & SUTCLIFFE LLP

REMITTANCE ADDRESS
 FILE 72887
 PO BOX 61000
 SAN FRANCISCO, CA 94161-2887
 tel 415-392-1122
 fax 415-773-5759
 E.I.N. 94-2952627

Geneva Steel Company
 10 South Geneva Road
 Vineyard/Orem, UT 84058
 Attn: Carl Ramnitz
 Vice President, Human Resources

December 29, 2000
 Client No. 11001
 Invoice No. 673998

Orrick Contact: Jonathan M. Ocker

For Professional Services Rendered and Disbursements Incurred through November 30, 2000

Matter Name	Fees	Disbursements	Balance Due
Geneva Steel Management Savings and Pens	994.50	11.40	1,005.90
Total This Invoice	\$ 994.50	\$ 11.40	\$ 1,005.90

Current charges only. Time and disbursements not yet recorded will be included in future invoices.

PREVIOUS OUTSTANDING INVOICE(S) AS OF December 21, 2000:

Matter	Invoice/Date	Balance due
11001 / 5	592436 - 03/29/00	\$ 785.41
11001 / 5	600652 - 05/01/00	473.40
11001 / 5	610140 - 05/31/00	273.00
11001 / 5	619560 - 06/30/00	362.80
11001 / 5	629569 - 07/20/00	1,243.98
11001 / 5	646455 - 09/01/00	4,273.19
11001 / 5	650413 - 09/12/00	19,309.36
11001 / 5	654312 - 11/01/00	4,398.80
11001 / 5	665405 - 11/30/00	1,345.50

Total Previous Balance (Please Disregard if Paid) \$32,465.44

Total Amount Due (including previous balance): \$33,471.34



ORRICK, HERRINGTON & SUTCLIFFE LLP

REMITTANCE ADDRESS
 FILE 72887
 PO BOX 61000
 SAN FRANCISCO, CA 94161-2887
 tel 415-392-1122
 fax 415-773-5759

E.I.N. 94-2952627

Geneva Steel Company
 10 South Geneva Road
 Vineyard/Orem, UT 84058
 Attn: Carl Ramnitz
 Vice President, Human Resources

December 29, 2000
 Client No. 11001
 Invoice No. 673998

Orrick Contact: Jonathan M. Ocker

For Legal Services Rendered Through November 30, 2000 in Connection With:

Matter: 5 - Geneva Steel Management Savings and Pension Plan

11/01/00	Y. Nyborg	Discussion with W. Berry re state of reorganization, deadlines for contributions.	0.30
11/01/00	W. Berry	Review, telephone conference with Ramnitz re contribution issues.	0.30
11/02/00	W. Berry	Review, telephone conference with L.Jensen re Merrill Lynch meeting, contribution issues.	0.50
11/09/00	W. Berry	Review, telephone conference with L. Jensen re Stevens fee issues.	0.30
11/16/00	Y. Nyborg	Conference call with W. Berry and L. Jensen re Plan provisions on defaulted loans; notes.	0.30
11/16/00	W. Berry	Review, telephone conference with L. Jensen, conference with Y. Nyborg re loan default, hardship withdrawal issues.	0.50
11/22/00	W. Berry	Telephone conference with Ramnitz, prepare e-mail Ramnitz re Geneva stock issues.	0.50
11/30/00	Y. Nyborg	Research Plan provisions re investment in Geneva stock for W. Berry.	0.30

Total Hours	3.00	
Total For Services		\$994.50

Timekeeper Summary

Timekeeper	Hours
William D. Berry	2.10
Yvonne Nyborg	0.90
Total	3.00



ORRICK, HERRINGTON & SUTCLIFFE LLP

REMITTANCE ADDRESS

FILE 72887
PO BOX 61000
SAN FRANCISCO, CA 94161-2887

tel 415-392-1122
fax 415-773-5759

E.I.N. 94-2952627

Geneva Steel Company - 11001
page 2

December 29, 2000
Invoice No. 673998

Disbursements

Duplicating Expense	2.40
Facsimile	9.00

Total Disbursements \$11.40

Total For This Matter \$1,005.90



ORRICK, HERRINGTON & SUTCLIFFE LLP

REMITTANCE ADDRESS
FILE 72887
PO BOX 61000
SAN FRANCISCO, CA 94161-2887
tel 415-392-1122
fax 415-773-5759

E.I.N. 94-2952627

Geneva Steel Company
10 South Geneva Road
Vineyard/Orem, UT 84058
Attn: Carl Ramnitz
Vice President, Human Resources

January 31, 2001
Client No. 11001
Invoice No. 681834

Orrick Contact: Jonathan M. Ocker

FOR SERVICES RENDERED through December 31, 2000 in
connection with the matters described on the attached pages:

\$ 507.00

DISBURSEMENTS as per attached pages:

0.00

TOTAL FEES & DISBURSEMENTS:

\$ 507.00

PREVIOUS BALANCE for Matters Included in This Bill
(Please disregard if paid):

12,284.81

TOTAL BALANCE DUE:

\$ 12,791.81

Matter(s): 11001/5

11001/5

REMITTANCE COPY - PLEASE RETURN WITH PAYMENT

Wire Instructions:

Bank of America

San Francisco Main Branch

For Account of Orrick, Herrington & Sutcliffe LLP

ABA Number: 121-000358

Account Number: 1499-4-10382

Reference: 11001 / Invoice: 681834

Please reference our invoice number with your remittance.

Terms: due and payable upon receipt

RECEIVED O.H. & S. LLP
JAN 26 2001
POSTED



ORRICK, HERRINGTON & SUTCLIFFE LLP

REMITTANCE ADDRESS
 FILE 72887
 PO BOX 61000
 SAN FRANCISCO, CA 94161-2887

tel 415-392-1122
 fax 415-773-5759

E.I.N. 94-2952627

Geneva Steel Company
 10 South Geneva Road
 Vineyard/Orem, UT 84058
 Attn: Carl Ramnitz
 Vice President, Human Resources

January 31, 2001
 Client No. 11001
 Invoice No. 681834

Orrick Contact: Jonathan M. Ocker

For Professional Services Rendered and Disbursements Incurred through December 31, 2000

Matter Name	Fees	Disbursements	Balance Due
Geneva Steel Management Savings and Pens	507.00	0.00	507.00
Total This Invoice	\$ 507.00	\$ 0.00	\$ 507.00

Current charges only. Time and disbursements not yet recorded will be included in future invoices.

PREVIOUS OUTSTANDING INVOICE(S) AS OF January 24, 2001:

Matter	Invoice/Date	Balance due
11001 / 5	592436 - 03/29/00	\$ 785.41
11001 / 5	600652 - 05/01/00	473.40
11001 / 5	610140 - 05/31/00	273.00
11001 / 5	619560 - 06/30/00	362.80
11001 / 5	629569 - 07/20/00	248.50
11001 / 5	646455 - 09/01/00	844.80
11001 / 5	650413 - 09/12/00	3,623.10
11001 / 5	654312 - 11/01/00	4,398.80
11001 / 5	665405 - 11/30/00	269.10
11001 / 5	673998 - 12/29/00	1,005.90

Total Previous Balance (Please Disregard if Paid)	<u>\$12,284.81</u>
Total Amount Due (including previous balance):	\$12,791.81



ORRICK, HERRINGTON & SUTCLIFFE LLP

REMITTANCE ADDRESS
FILE 72887
PO BOX 61000
SAN FRANCISCO, CA 94161-2887
tel 415-392-1122
fax 415-773-5759

E.I.N. 94-2952627

Geneva Steel Company
10 South Geneva Road
Vineyard/Orem, UT 84058
Attn: Carl Ramnitz
Vice President, Human Resources

January 31, 2001
Client No. 11001
Invoice No. 681834

Orrick Contact: Jonathan M. Ocker

For Legal Services Rendered Through December 31, 2000 in Connection With:

Matter: 5 - Geneva Steel Management Savings and Pension Plan

12/01/00	Y. Nyborg	Discuss Plan provisions on investment of Geneva Stock w/ B. Berry; assist him w/ e-mail on same.	0.30
12/01/00	W. Berry	Review, conference Nyborg, prepare e-mail Jensen re Geneva stock sales.	0.30
12/05/00	Y. Nyborg	Review outstanding drafting issues in preparation for tomorrow's conference call with L. Jensen and B. Berry.	0.30
12/06/00	Y. Nyborg	Conference call with L. Jensen and B. Berry re: comments on last Plan and SPD draft.	0.50
12/06/00	W. Berry	Review, telephone conference Jensen, conference Nyborg re plan document, SPD amendments.	0.30
12/12/00	Y. Nyborg	T/c L. Jensen on Plan's amendment history since the last restatement.	0.30

Total Hours 2.00
Total For Services \$507.00

Timekeeper Summary

Timekeeper	Hours
William D. Berry	0.60
Yvonne Nyborg	1.40
Total	2.00

Total For This Matter \$507.00



ORRICK, HERRINGTON & SUTCLIFFE LLP

REMITTANCE ADDRESS
FILE 72887
PO BOX 61000
SAN FRANCISCO, CA 94161-2887
tel 415-392-1122
fax 415-773-5759
E.I.N. 94-2952627

Geneva Steel Company
10 South Geneva Road
Vineyard/Orem, UT 84058
Attn: Carl Ramnitz
Vice President, Human Resources

February 22, 2001
Client No. 11001
Invoice No. 695822

Orrick Contact: Jonathan M. Ocker

FOR SERVICES RENDERED through January 3, 2001 in connection with the matters described on the attached pages:	\$	604.50
DISBURSEMENTS as per attached pages:		0.00
TOTAL FEES & DISBURSEMENTS:	\$	604.50
PREVIOUS BALANCE for Matters Included in This Bill (Please disregard if paid):		11,260.00
TOTAL BALANCE DUE:	\$	11,864.50

Matter(s): 11001/5

REMITTANCE COPY - PLEASE RETURN WITH PAYMENT

Wire Instructions:

Bank of America

San Francisco Main Branch

For Account of Orrick, Herrington & Sutcliffe LLP

ABA Number: 121-000358

Account Number: 1499-4-10382

Reference: 11001 / Invoice: 695822



REMITTANCE ADDRESS
 FILE 72887
 PO BOX 61000
 SAN FRANCISCO, CA 94161-2887
 tel 415-392-1122
 fax 415-773-5759
 E.I.N. 94-2952627

Geneva Steel Company
 10 South Geneva Road
 Vineyard/Orem, UT 84058
 Attn: Carl Ramnitz
 Vice President, Human Resources

February 22, 2001
 Client No. 11001
 Invoice No. 695822

Orrick Contact: Jonathan M. Ocker

For Professional Services Rendered and Disbursements Incurred through January 3, 2001

Matter Name	Fees	Disbursements	Balance Due
Geneva Steel Management Savings and Pens	604.50	0.00	604.50
Total This Invoice	\$ 604.50	\$ 0.00	\$ 604.50

Current charges only. Time and disbursements not yet recorded will be included in future invoices.

PREVIOUS OUTSTANDING INVOICE(S) AS OF February 22, 2001:

Matter	Invoice/Date	Balance due
11001 / 5	619560 - 06/30/00	\$ 362.80
11001 / 5	629569 - 07/20/00	248.50
11001 / 5	646455 - 09/01/00	844.80
11001 / 5	650413 - 09/12/00	3,623.10
11001 / 5	654312 - 11/01/00	4,398.80
11001 / 5	665405 - 11/30/00	269.10
11001 / 5	673998 - 12/29/00	1,005.90
11001 / 5	681834 - 01/31/01	507.00
Total Previous Balance (Please Disregard if Paid)		\$11,260.00
Total Amount Due (including previous balance):		\$11,864.50



ORRICK, HERRINGTON & SUTCLIFFE LLP

REMITTANCE ADDRESS
 FILE 72887
 PO BOX 61000
 SAN FRANCISCO, CA 94161-2887
 tel 415-392-1122
 fax 415-773-5759
 E.I.N. 94-2952627

Geneva Steel Company
 10 South Geneva Road
 Vineyard/Orem, UT 84058
 Attn: Carl Ramnitz
 Vice President, Human Resources

February 22, 2001
 Client No. 11001
 Invoice No. 695822

Orrick Contact: Jonathan M. Ocker

For Legal Services Rendered Through January 3, 2001 in Connection With:

Matter: 5 - Geneva Steel Management Savings and Pension Plan

01/02/01	W. Berry	Review, telephone conference with Ramnitz, conference with J. Telfer re late elective deferrals, earnings, prohibited transaction, 5500 issues.	0.80
01/03/01	Y. Nyborg	Conference call with W. Berry and C. Caskey re late contributions to Plan, discuss with W. Berry.	0.50
01/03/01	W. Berry	Review, conference with Y. Nyborg, telephone conference with C. Caskey re late contribution deposit issues.	0.50
		Total Hours	1.80
		Total For Services	\$604.50

Timekeeper Summary

Timekeeper	Hours
William D. Berry	1.30
Yvonne Nyborg	0.50
Total	1.80

Total For This Matter \$604.50



ORRICK, HERRINGTON & SUTCLIFFE LLP

REMITTANCE ADDRESS
FILE 72887
PO BOX 61000
SAN FRANCISCO, CA 94161-2887
tel 415-392-1122
fax 415-773-5759
E.I.N. 94-2952627

Geneva Steel Company
10 South Geneva Road
Vineyard/Orem, UT 84058
Attn: Carl Ramnitz
Vice President, Human Resources

December 29, 2000
Client No. 11001
Invoice No. 673999

Orrick Contact: Jonathan M. Ocker

FOR SERVICES RENDERED through November 30, 2000 in connection with the matters described on the attached pages:	\$	897.00
DISBURSEMENTS as per attached pages:		28.09
TOTAL FEES & DISBURSEMENTS:	\$	<u>925.09</u>
PREVIOUS BALANCE for Matters Included in This Bill (Please disregard if paid):		1,499.20
TOTAL BALANCE DUE:	\$	<u><u>2,424.29</u></u>

Matter(s): 11001/6

POSTED
DEC 28 2000

11001/6

REMITTANCE COPY - PLEASE RETURN WITH PAYMENT

Wire Instructions:

Bank of America
San Francisco Main Branch
For Account of Orrick, Herrington & Sutcliffe LLP
ABA Number: 121-000358
Account Number: 1499-4-10382
Reference: 11001 / Invoice: 673999

Please reference our invoice number with your remittance.

Terms: due and payable upon receipt



ORRICK, HERRINGTON & SUTCLIFFE LLP

REMITTANCE ADDRESS
 FILE 72887
 PO BOX 61000
 SAN FRANCISCO, CA 94161-2887
 tel 415-392-1122
 fax 415-773-5759
 E.I.N. 94-2952627

Geneva Steel Company
 10 South Geneva Road
 Vineyard/Orem, UT 84058
 Attn: Carl Ramnitz
 Vice President, Human Resources

December 29, 2000
 Client No. 11001
 Invoice No. 673999

Orrick Contact: Jonathan M. Ocker

For Professional Services Rendered and Disbursements Incurred through November 30, 2000

Matter Name	Fees	Disbursements	Balance Due
Geneva Steel Health and Welfare Plan	897.00	28.09	925.09
Total This Invoice	\$ 897.00	\$ 28.09	\$ 925.09

Current charges only. Time and disbursements not yet recorded will be included in future invoices.

PREVIOUS OUTSTANDING INVOICE(S) AS OF December 21, 2000:

Matter	Invoice/Date	Balance due
11001 / 6	610142 - 05/31/00	\$ 232.70
11001 / 6	619563 - 06/30/00	45.50
11001 / 6	629570 - 07/20/00	1,104.00
11001 / 6	646459 - 09/01/00	117.00

Total Previous Balance (Please Disregard if Paid)	<u>\$1,499.20</u>
Total Amount Due (including previous balance):	\$2,424.29



ORRICK, HERRINGTON & SUTCLIFFE LLP

REMITTANCE ADDRESS
 FILE 72887
 PO BOX 61000
 SAN FRANCISCO, CA 94161-2887
 tel 415-392-1122
 fax 415-773-5759
 E.I.N. 94-2952627

Geneva Steel Company
 10 South Geneva Road
 Vineyard/Orem, UT 84058
 Attn: Carl Ramnitz
 Vice President, Human Resources

December 29, 2000
 Client No. 11001
 Invoice No. 673999

Orrick Contact: Jonathan M. Ocker

For Legal Services Rendered Through November 30, 2000 in Connection With:

Matter: 6 - Geneva Steel Health and Welfare Plan

11/27/00	Y. Nyborg	Telephone conference with L. Jensen; review draft SPD for Flex Plan; discuss with P. Borden; mark up to reflect changes and fax to L. Jensen.	4.30
11/28/00	Y. Nyborg	Telephone conference with C. Caskey re comments on draft SPD for Flex Plan.	0.30
		Total Hours	4.60
		Total For Services	\$897.00

Timekeeper Summary

<u>Timekeeper</u>	<u>Hours</u>
Yvonne Nyborg	4.60
Total	4.60

Disbursements

Duplicating Expense	3.20
Facsimile	22.50
Telephone	2.39

Total Disbursements \$28.09

Total For This Matter \$925.09



O R R I C K

ORRICK, HERRINGTON & SUTCLIFFE LLP

REMITTANCE ADDRESS
FILE 72887
PO BOX 61000
SAN FRANCISCO, CA 94161-2887
tel 415-392-1122
fax 415-773-5759
E.I.N. 94-2952627

Geneva Steel Company
10 South Geneva Road
Vineyard/Orem, UT 84058
Attn: Carl Ramnitz
Vice President, Human Resources

December 29, 2000
Client No. 11001
Invoice No. 674038

Orrick Contact: Jonathan M. Ocker

FOR SERVICES RENDERED through November 30, 2000 in
connection with the matters described on the attached pages: \$ 1,018.50

DISBURSEMENTS as per attached pages: 88.58

TOTAL FEES & DISBURSEMENTS: \$ 1,107.08

PREVIOUS BALANCE for Matters Included in This Bill
(Please disregard if paid): 990.69

TOTAL BALANCE DUE: \$ 2,097.77

Matter(s): 11001/9

POSTED
DEC 28 2000

11001/9

REMITTANCE COPY - PLEASE RETURN WITH PAYMENT

Wire Instructions:

Bank of America

San Francisco Main Branch

For Account of Orrick, Herrington & Sutcliffe LLP

ABA Number: 121-000358

Account Number: 1499-4-10382

Reference: 11001 / Invoice: 674038

Please reference our invoice number with your remittance.

Terms: due and payable upon receipt



ORRICK, HERRINGTON & SUTCLIFFE LLP

REMITTANCE ADDRESS
 FILE 72887
 PO BOX 61000
 SAN FRANCISCO, CA 94161-2887
 tel 415-392-1122
 fax 415-773-5759

E.I.N. 94-2952627

Geneva Steel Company
 10 South Geneva Road
 Vineyard/Orem, UT 84058
 Attn: Carl Ramnitz
 Vice President, Human Resources

December 29, 2000
 Client No. 11001
 Invoice No. 674038

Orrick Contact: Jonathan M. Ocker

For Professional Services Rendered and Disbursements Incurred through November 30, 2000

Matter Name	Fees	Disbursements	Balance Due
1999 Bankruptcy - Compensation & Benefit	1,018.50	88.58	1,107.08
Total This Invoice	\$ 1,018.50	\$ 88.58	\$ 1,107.08

Current charges only. Time and disbursements not yet recorded will be included in future invoices.

PREVIOUS OUTSTANDING INVOICE(S) AS OF December 21, 2000:

Matter	Invoice/Date	Balance due
11001 / 9	600750 - 05/01/00	\$ 153.06
11001 / 9	620937 - 06/30/00	101.20
11001 / 9	646490 - 09/01/00	736.43
Total Previous Balance (Please Disregard if Paid)		\$990.69
Total Amount Due (including previous balance):		\$2,097.77



ORRICK, HERRINGTON & SUTCLIFFE LLP

REMITTANCE ADDRESS
FILE 72887
PO BOX 61000
SAN FRANCISCO, CA 94161-2887
tel 415-392-1122
fax 415-773-5759

E.I.N. 94-2952627

Geneva Steel Company
10 South Geneva Road
Vineyard/Orem, UT 84058
Attn: Carl Ramnitz
Vice President, Human Resources

December 29, 2000
Client No. 11001
Invoice No. 674038

Orrick Contact: Jonathan M. Ocker

For Legal Services Rendered Through November 30, 2000 in Connection With:

Matter: 9 - 1999 Bankruptcy - Compensation & Benefits Representation

11/06/00	C. Robinson	Telephone message for L. Regina in connection with bankruptcy fee application draft of pleading and status of project.	0.30
11/15/00	W. Berry	Prepare fee application issues, stock suspension matters.	0.50
11/16/00	W. Berry	Review, revise fee application for 6/9/00, prepare narrative for court.	1.50
11/17/00	W. Berry	Review credit agreement labor and benefits provisions, telephone conference, prepare e-mail Ahlstrom, Jensen.	0.50
		Total Hours	2.80
		Total For Services	\$1,018.50

Timekeeper Summary

Timekeeper	Hours
William D. Berry	2.50
Cecilia E. Robinson	0.30
Total	2.80



ORRICK, HERRINGTON & SUTCLIFFE LLP

REMITTANCE ADDRESS
FILE 72887
PO BOX 61000
SAN FRANCISCO, CA 94161-2887
tel 415-392-1122
fax 415-773-5759
E.I.N. 94-2952627

Geneva Steel Company - 11001
page 2

December 29, 2000
Invoice No. 674038

Disbursements

Duplicating Expense	44.60
Outside Services	29.59
Postage	2.97
Word Processing	11.42

Total Disbursements \$88.58

Total For This Matter \$1,107.08



ORRICK, HERRINGTON & SUTCLIFFE LLP

REMITTANCE ADDRESS
FILE 72887
PO BOX 61000
SAN FRANCISCO, CA 94161-2887
tel 415-392-1122
fax 415-773-5759

E.I.N. 94-2952627

Geneva Steel Company
10 South Geneva Road
Vineyard/Orem, UT 84058
Attn: Carl Ramnitz
Vice President, Human Resources

February 22, 2001
Client No. 11001
Invoice No. 695823

Orrick Contact: Jonathan M. Ocker

FOR SERVICES RENDERED through January 3, 2001 in connection with the matters described on the attached pages:	\$	623.50
DISBURSEMENTS as per attached pages:		59.68
TOTAL FEES & DISBURSEMENTS:	\$	683.18
PREVIOUS BALANCE for Matters Included in This Bill (Please disregard if paid):		1,348.68
TOTAL BALANCE DUE:	\$	2,031.86

Matter(s): 11001/9

REMITTANCE COPY - PLEASE RETURN WITH PAYMENT

Wire Instructions:

Bank of America

San Francisco Main Branch

For Account of Orrick, Herrington & Sutcliffe LLP

ABA Number: 121-000358

Account Number: 1499-4-10382

Reference: 11001 / Invoice: 695823



ORRICK, HERRINGTON & SUTCLIFFE LLP

REMITTANCE ADDRESS

FILE 72887
 PO BOX 61000
 SAN FRANCISCO, CA 94161-2887
 tel 415-392-1122
 fax 415-773-5759

E.I.N. 94-2952627

Geneva Steel Company
 10 South Geneva Road
 Vineyard/Orem, UT 84058
 Attn: Carl Ramnitz
 Vice President, Human Resources

February 22, 2001
 Client No. 11001
 Invoice No. 695823

Orrick Contact: Jonathan M. Ocker

For Professional Services Rendered and Disbursements Incurred through January 3, 2001

Matter Name	Fees	Disbursements	Balance Due
1999 Bankruptcy - Compensation & Benefit	623.50	59.68	683.18
Total This Invoice	\$ 623.50	\$ 59.68	\$ 683.18

Current charges only. Time and disbursements not yet recorded will be included in future invoices.

PREVIOUS OUTSTANDING INVOICE(S) AS OF February 23, 2001:

Matter	Invoice/Date	Balance due
11001 / 9	620937 - 06/30/00	\$ 101.20
11001 / 9	646490 - 09/01/00	140.40
11001 / 9	674038 - 12/29/00	1,107.08
Total Previous Balance (Please Disregard if Paid)		\$1,348.68
Total Amount Due (including previous balance):		\$2,031.86



ORRICK, HERRINGTON & SUTCLIFFE LLP

REMITTANCE ADDRESS
 FILE 72887
 PO BOX 61000
 SAN FRANCISCO, CA 94161-2887
 tel 415-392-1122
 fax 415-773-5759
 E.I.N. 94-2952627

Geneva Steel Company
 10 South Geneva Road
 Vineyard/Orem, UT 84058
 Attn: Carl Ramnitz
 Vice President, Human Resources

February 22, 2001
 Client No. 11001
 Invoice No. 695823

Orrick Contact: Jonathan M. Ocker

For Legal Services Rendered Through January 3, 2001 in Connection With:

Matter: 9 - 1999 Bankruptcy - Compensation & Benefits Representation

01/02/01	C. Robinson	Office conference with D. Cusick to discuss method of sending billing invoices out in bankruptcy covered matters.	1.30
01/03/01	C. Robinson	Continue instructing D. Cusick on steps for getting bankruptcy billing invoices submitted to client, trustee, opposing counsel, etc. pursuant to Court Order; finalize current month billing invoices and assemble for transmittal to appropriate parties	3.00
		Total Hours	4.30
		Total For Services	\$623.50 •

Timekeeper Summary

<u>Timekeeper</u>	<u>Hours</u>
Cecilia E. Robinson	4.30
Total	4.30

Disbursements

Duplicating Expense	50.00
Postage	9.68

• Total Disbursements \$59.68

Total For This Matter \$683.18



Berry, William D.

Partner, Compensation & Benefits
San Francisco Office
(415) 773-5519
wberry@orrick.com

William D. Berry is a member of the firm's Compensation and Benefits Group. He specializes in the employee benefit aspects of sales and acquisitions of businesses involving employees. He has been involved in the restructuring of the defined benefit pension plans for a number of corporations and other institutions.

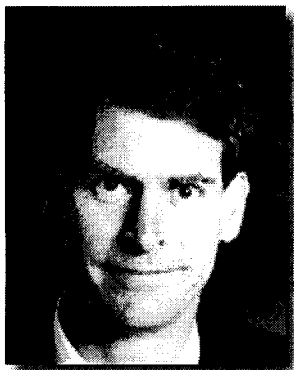
Mr. Berry is an expert on employee benefits and related individual taxation and in estate planning relating to deferred compensation. He provides tax and retirement planning counseling to many corporate clients.

Mr. Berry is a member of the California Bar. He is a frequent lecturer on employee benefits and related individual tax fiduciary and estate planning topics for the American Law Institute-American Bar Association, California Continuing Education of the Bar, the International Foundation of Employee Benefit Plans, the Practising Law Institute, the Western Pension & Benefits Conference, various Bay Area Estate Planning Councils, and other organizations.

Prior to joining Orrick, Mr. Berry was a partner at the law firm of Pillsbury Madison & Sutro LLP in San Francisco.

Mr. Berry earned his J.D. from the Yale Law School in 1972, and received his B.A. from Stanford University in 1969.

[|Home](#) [|About Orrick](#) [|Lawyers](#) [|Practice Areas](#) [|Recruiting](#)



Borden, Paul C.

Partner, Compensation & Benefits
San Francisco Office
(415) 773-5684
pborden@orrick.com

Paul Borden has practiced employee benefits law for over 15 years.

He has a broad range of experience in employee benefits matters including defined benefit and defined contribution plans, fiduciary and prohibited acquisitions issues as they affect employee benefit plans. Paul has substantial expertise in 401(k) plans, employee stock ownership plans and cafeteria plans. He has represented a wide range of clients including financial institutions, aerospace companies, manufacturing concerns and retail and service companies.

He is the author and co-author of numerous publications, including "Federal Payroll Tax Withholding Aspects of Employee Benefits" (*ERISA and Benefits Law Journal*, Vol. 5, Issue 1, 1997), "Recent Changes to Regulations Under 401 (k), 401(m), and 402(g)" (Los Angeles county Bar Association, 1991), "Federal Tax Laws Affecting Welfare Benefits: An Overview" (USC Tax Institute, 1990), and "Integration" (Chapter 9 Bender Federal Tax Service, 1989). He has lectured on employee benefits law for the Hawaii Society of Certified Public Accountants (1997) and the Los Angeles County Bar Association (1991).

Prior to joining Orrick, Mr. Borden was an associate at O'Melveny & Myers, Los Angeles(1988-1995), Graham & James LLP, (1986-1988) and Ziegler & Willcoxon (1983-1986). He is a member of the California Bar and the Western Pension and Benefits Conference.

Mr. Borden received his J.D. from U.C. Berkeley Boalt Hall School of Law in 1983. He also received his A.B. in 1979 from U.C. Berkeley.

[|Home](#) [|About Orrick](#) [|Lawyers](#) [|Practice Areas](#) [|Recruiting](#)

ORRICK, HERRINGTON & SUTCLIFFE is a registered service mark and ORRICK and the circle "O" design are service marks of Orrick, Herrington & Sutcliffe LLP.
© Copyright 2000, Orrick, Herrington & Sutcliffe LLP. All rights reserved. [|Disclaimer](#)

DuBois, Lynn H.

Associate, Compensation & Benefits
San Francisco Office
(415) 773-5561
ldubois@orrick.com

Lynn DuBois is an associate in Orrick's Compensation & Benefits Group who has practiced in the employee benefits and compensation field since 1994.

She works with both private and public companies to design, implement and administer appropriate compensation and benefit programs, including 401(k), profit sharing and employee stock ownership plans; stock option and stock purchase plans; and health and welfare plans. Ms. DuBois counsels employers and their advisors with respect to ERISA fiduciary responsibility and tax issues related to the design, implementation and operation of their plans. She advises clients regarding executive compensation arrangements and non-competition agreements, hiring practices and personnel policies, worker classifications, employee terminations and reductions in force. She also works with employers to manage the transition of employees and their benefits in connection with mergers and acquisitions.

Ms. DuBois received her J.D. from Stanford University Law School in 1994, where she was Executive Editor of the *Stanford Law and Policy Review*. She was a law clerk for Justice Edward A. Panelli of the California Supreme Court. Ms. DuBois received her B.A. from Smith College in 1991, graduating *summa cum laude*.

[|Home](#) [|About Orrick](#) [|Lawyers](#) [|Practice Areas](#) [|Recruiting](#)

ORRICK, HERRINGTON & SUTCLIFFE is a registered service mark and ORRICK and the circle "O" design are service marks of Orrick, Herrington & Sutcliffe LLP.
© Copyright 2000, Orrick, Herrington & Sutcliffe LLP. All rights reserved. [|Disclaimer](#)



ORRICK, HERRINGTON & SUTCLIFFE LLP

REMITTANCE ADDRESS
FILE 72887
PO BOX 61100
SAN FRANCISCO, CA 94161-0100
TEL 415 773-4789
FAX 415 773-4789
E-MAIL 34-2092-207

First Security Bank, Trustee of the Geneve Steel
VEBA
10 South Geneva Road
Vineyard, UT 84058
Attn: Lana Jensen
HR Legal Specialist

November 30, 2000
Client No. 11001
Invoice No. 665408

Orrick Contact: Jonathan M. Ocker

FOR SERVICES RENDERED through October 31, 2000 in connection
with the matters described on the attached pages: \$ 390.00

DISBURSEMENTS as per attached pages: 0.00

TOTAL FEES & DISBURSEMENTS: \$ 390.00

PREVIOUS BALANCE for Matters Included in This Bill 819.00
(Please disregard if paid):

TOTAL BALANCE DUE: \$ 1,209.00

Matter(s): 11001/7

11001-7

POSTED
NOV 22 2000

REMITTANCE COPY - PLEASE RETURN WITH PAYMENT

Wire Instructions:

Bank of America

San Francisco Main Branch

For Account of Orrick, Herrington & Sutcliffe LLP

ABA Number: 121-000358

Account Number: 1499-4-10382

Reference: 11001 / Invoice: 665408



ORRICK, HERRINGTON & SUTCLIFFE LLP

REMITTANCE ADDRESS
 SUITE 22887
 PO BOX 51000
 SAN FRANCISCO, CA 94161-0887
 TEL 415-392-1122
 FAX 415-773-5759
 E-MAIL 94-2952627

First Security Bank, Trustee of the Geneva Steel
 VEBA
 10 South Geneva Road
 Vineyard, UT 84058
 Attn: Lana Jensen
 HR Legal Specialist

November 30, 2000
 Client No. 11001
 Invoice No. 665408

Orrick Contact: Jonathan M. Ocker

For Professional Services Rendered and Disbursements Incurred through October 31, 2000

Matter Name	Fees	Disbursements	Balance Due
Geneva Steel VEBA	390.00	0.00	390.00
Total This Invoice	\$ 390.00	\$ 0.00	\$ 390.00

Current charges only. Time and disbursements not yet recorded will be included in future invoices.

PREVIOUS OUTSTANDING INVOICE(S) AS OF November 20, 2000:

Matter	Invoice/Date	Balance due
11001 / 7	654313 - 10/31/00	\$ 819.00
Total Previous Balance (Please Disregard if Paid)		\$819.00
Total Amount Due (including previous balance):		\$1,209.00



ORRICK, HERRINGTON & SUTCLIFFE LLP

REMITTANCE ADDRESS
FILE 72587
PO BOX 51000
SAN FRANCISCO, CA 94151-0587
TEL 415-392-1122
FAX 415-773-5749
E-MAIL 94-2050627

First Security Bank, Trustee of the Geneva Steel
VEBA
10 South Geneva Road
Vineyard, UT 84058
Attn: Lana Jensen
HR Legal Specialist

November 30, 2000
Client No. 11001
Invoice No. 665408

Orrick Contact: Jonathan M. Ocker

For Legal Services Rendered Through October 31, 2000 in Connection With:

Matter: 7 - Geneva Steel VEBA

10/12/00	W. Berry	Review, telephone conference with L. Jensen re trustee, custodian, 5500 issues.	0.50
10/23/00	W. Berry	Review, conference with Borden, telephone conference with Jensen re EEOC age 65 benefit cutoff issues.	0.50
		Total Hours	1.00
		Total For Services	\$390.00

Timekeeper Summary

Timekeeper	Hours
<u>William D. Berry</u>	<u>1.00</u>
Total	1.00

Total For This Matter \$390.00



ORRICK, HERRINGTON & SUTCLIFFE LLP

REMITTANCE ADDRESS
FILE 72887
PO BOX 61000
SAN FRANCISCO, CA 94161-2887
tel 415-392-1122
fax 415-773-5759
E.I.N. 94-2952627

First Security Bank, Trustee of the Geneve Steel
VEBA
10 South Geneva Road
Vineyard, UT 84058
Attn: Lana Jensen
HR Legal Specialist

January 31, 2001
Client No. 11001
Invoice No. 681835

Orrick Contact: Jonathan M. Ocker

FOR SERVICES RENDERED through December 31, 2000 in
connection with the matters described on the attached pages:

\$ 597.00

DISBURSEMENTS as per attached pages:

0.00

TOTAL FEES & DISBURSEMENTS:

\$ 597.00

PREVIOUS BALANCE for Matters Included in This Bill
(Please disregard if paid):

390.00

TOTAL BALANCE DUE:

\$ 987.00

Matter(s): 11001/7

11001/7

REMITTANCE COPY - PLEASE RETURN WITH PAYMENT

Wire Instructions:

*Bank of America
San Francisco Main Branch
For Account of Orrick, Herrington & Sutcliffe LLP
ABA Number: 121-000358
Account Number: 1499-4-10382
Reference: 11001 / Invoice: 681835*

*Please reference our invoice number with your remittance.
Terms: due and payable upon receipt*

RECEIVED O.H.&S. LLP
JAN 25 2001
POSTED



ORRICK, HERRINGTON & SUTCLIFFE LLP

REMITTANCE ADDRESS
 FILE 72887
 PO BOX 61000
 SAN FRANCISCO, CA 94161-2887
 tel 415-392-1122
 fax 415-773-5759

E.I.N. 94-2952627

First Security Bank, Trustee of the Geneva Steel
 VEBA
 10 South Geneva Road
 Vineyard, UT 84058
 Attn: Lana Jensen
 HR Legal Specialist

January 31, 2001
 Client No. 11001
 Invoice No. 681835

Orrick Contact: Jonathan M. Ocker

For Professional Services Rendered and Disbursements Incurred through December 31, 2000

Matter Name	Fees	Disbursements	Balance Due
Geneva Steel VEBA	597.00	0.00	597.00
Total This Invoice	\$ 597.00	\$ 0.00	\$ 597.00

Current charges only. Time and disbursements not yet recorded will be included in future invoices.

PREVIOUS OUTSTANDING INVOICE(S) AS OF January 24, 2001:

Matter	Invoice/Date	Balance due
11001 / 7	665408 - 11/30/00	\$ 390.00
Total Previous Balance (Please Disregard if Paid)		\$390.00
Total Amount Due (including previous balance):		\$987.00



REMITTANCE ADDRESS
 FILE 72887
 PO BOX 61000
 SAN FRANCISCO, CA 94161-2887
 tel 415-392-1122
 fax 415-773-5759
 E.I.N. 94-2952627

First Security Bank, Trustee of the Geneve Steel
 VEBA
 10 South Geneva Road
 Vineyard, UT 84058
 Attn: Lana Jensen
 HR Legal Specialist

January 31, 2001
 Client No. 11001
 Invoice No. 681835

Orrick Contact: Jonathan M. Ocker

For Legal Services Rendered Through December 31, 2000 in Connection With:

Matter: 7 - Geneva Steel VEBA

11/27/00	P. Borden	Conference with Y. Nyborg re COBRA notification for Code Section 125 reimbursement accounts, Section 129 issues, etc.	0.50
12/06/00	W. Berry	Review, telephone conference with L. Jensen, conference with L. DuBois re SAR requirements.	0.30
12/07/00	L. DuBois	Review requirements for VEBA re: furnishing SAR; telephone conference with L. Jensen.	1.00
		Total Hours	1.80
		Total For Services	\$597.00

Timekeeper Summary

Timekeeper	Hours
William D. Berry	0.30
Paul C. Borden	0.50
Lynn H. DuBois	1.00
Total	1.80

Total For This Matter \$597.00