

UNITED STATES BANKRUPTCY COURT  
NORTHERN DISTRICT OF OHIO  
EASTERN DIVISION

In re:

Chapter 11  
Jointly Administered  
  
Judge Randolph Baxter

COPPERWELD CORPORATION  
COPPERWELD BIMETALLICS PRODUCT COMPANY  
COPPERWELD EQUIPMENT COMPANY  
COPPERWELD MARKETING & SALES COMPANY  
COPPERWELD TUBING PRODUCTS COMPANY  
METALLON MATERIALS ACQUISITION CORPORATION  
MIAMI ACQUISITION CORPORATION  
SOUTHERN CROSS INVESTMENT COMPANY  
TAC ACQUISITION COMPANY  
WELDED TUBE CO. OF AMERICA  
WELDED TUBE HOLDINGS, INC.,

Case No. 00-43869  
Case No. 00-43868  
Case No. 00-43870  
Case No. 00-43871  
Case No. 00-43872  
Case No. 00-43899  
Case No. 00-43900  
Case No. 00-43904  
Case No. 00-43905  
Case No. 00-43911  
Case No. 00-43912

Copperweld Debtors.

**APPLICATION FOR COMPENSATION AND  
FOR REIMBURSEMENT OF EXPENSES**

Name of Applicant: Akin Gump Strauss Hauer & Feld LLP

Authorized to Provide  
Professional Services to: Official Committee of Noteholders

Date of Retention: March 21, 2001 (nunc pro tunc to January 25, 2001)

Period for which compensation  
and reimbursement is sought: January 25, 2001 through December 17, 2003

Amount of Compensation sought as  
actual, reasonable, and necessary: \$296,919.50

Amount of Expense Reimbursement sought  
as actual, reasonable, and necessary: \$39,128.48

This is a final fee application.

Payments Received Pursuant the Administrative Fee Order<sup>1</sup> for this Compensation Period

Debtors	Time Period	Fees Requested	Expenses Requested
Copperweld	09/01/02 – 09/30/03	\$48,940.50	\$15,718.15
Copperweld	10/01/03 – 10/31/03	\$45,265.50	\$9,100.55
Copperweld	11/01/03 – 11/30/03	\$36,099.75	\$5,204.31
Copperweld	12/10/03 – 12/17/03	\$16,020.00	\$895.51

**SUMMARY OF PRIOR INTERIM FEE APPLICATIONS FILED BY  
OF AKIN GUMP STRAUSS HAUER & FELD LLP**

Interim Fee Applications	Fees	Total Expenses
First Fee Application (01/15/01 – 4/30/01)		
(a) Requested	\$521,359.25	\$42,673.94
(b) Approved and paid	\$521,359.25	\$42,673.94
Second Fee Application (05/01/01 – 08/31/01)		
(a) Requested	\$583,841.50	\$76,095.97
(b) Paid	\$499,532.21	\$76,095.97
(c) Unpaid but approved	\$84,309.29	\$0.00
Third Fee Application (09/01/01 – 12/31/01)		
(a) Requested	\$508,415.25	\$52,900.47
(b) Paid	\$499,729.44	\$52,900.47
(c) Unpaid and approved	\$8,685.81	\$0.00
Fourth Fee Application (01/01/02 – 04/30/02)		
(a) Requested	\$171,805.75	\$28,478.50
(b) Paid	\$171,805.75	\$28,478.50

<sup>1</sup> Akin Gump has received payment of 80% of fees and 100% with respect to certain of its monthly fee requests submitted during the period September 1, 2003 through December 17, 2003.

<b>Interim Fee Applications</b>	<b>Fees</b>	<b>Total Expenses</b>
<b>Fifth Fee Application (05/01/02 – 08/30/02)</b>		
(a) Requested	\$243,342.50	\$24,140.45
(b) Paid	\$243,342.50	\$24,140.45
<b>Sixth Fee Application (09/01/02 – 12/31/02)</b>		
(a) Requested	\$214,508.50	\$24,595.33
(b) Paid	\$214,508.50	\$24,595.33
<b>Seventh Fee Application (01/01/03 – 04/30/03)</b>		
(a) Requested	\$214,178.50	\$27,449.80
(b) Paid	\$214,178.50	\$27,449.80
<b>Eighth Fee Application (05/01/03 – 08/31/03)</b>		
(a) Requested	\$163,013.00	\$17,791.57
(b) Paid	\$163,013.00	\$17,791.75

**UNITED STATES BANKRUPTCY COURT  
NORTHERN DISTRICT OF OHIO  
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In re:

**COPPERWELD CORPORATION  
COPPERWELD BIMETALLICS PRODUCT COMPANY  
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WELED TUBE CO. OF AMERICA  
WELED TUBE HOLDINGS, INC.,**

**Copperweld Debtors.**

Chapter 11  
Jointly Administered

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Case No. 00-43869  
Case No. 00-43868  
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Case No. 00-43904  
Case No. 00-43905  
Case No. 00-43911  
Case No. 00-43912

**APPLICATION OF AKIN GUMP STRAUSS  
HAUER & FELD LLP, ATTORNEYS FOR THE  
OFFICIAL COMMITTEE OF NOTEHOLDERS, FOR  
FINAL ALLOWANCE AND AWARD OF COMPENSATION  
AND FOR THE REIMBURSEMENT OF EXPENSES  
FOR SERVICES RENDERED DURING THE PERIOD  
JANUARY 25, 2001 THROUGH DECEMBER 17, 2003**

**TO: THE HONORABLE RANDOLPH BAXTER,  
CHIEF UNITED STATES BANKRUPTCY JUDGE:**

Akin Gump Strauss Hauer & Feld LLP (“Akin Gump” or “Applicant”),  
counsel to the Official Committee of Noteholders (the “Committee”) of LTV Steel  
Company, Inc. (“LTV Steel”) and its affiliated Debtors (collectively, the “Debtors”), for  
this final fee application relating only to services rendered in the Copperweld Debtors’

Chapter 11 cases (the “Application”) seeking (i) final allowance and award of compensation for services rendered and reimbursement of expenses in connection with the Copperweld Debtors’ Chapter 11 cases during the period January 25, 2001 through December 17, 2003, pursuant to 11 U.S.C. §§ 330(a). In support of the Application, Akin Gump respectfully represents:

## **I. INTRODUCTION**

1. Akin Gump was retained as counsel to the Committee nunc pro tunc to January 25, 2001 pursuant to an order of this Court dated March 21, 2001. In April 2003, LTV Steel requested that Akin Gump, and the other professionals, retained in this proceeding, beginning as of January 1, 2003 allocate its services between the LTV Steel Debtors and the Copperweld Debtors.<sup>1</sup> Akin Gump allocated its fees between the LTV Steel Debtors and the Copperweld Debtors. In addition, Akin Gump was able to identify services rendered in earlier time periods which could be specifically allocated to the Copperweld Debtors. By this Application, Akin Gump is seeking final allowance and award of fees and expenses for services rendered with respect to the Copperweld Debtors for the period November 28, 2001 through December 27, 2001 and the period January 1, 2003 through December 17, 2003.

1. By this application, Akin Gump seeks (i) final allowance of fees and expenses in the aggregate amount of \$144,848.69 for the period of January 1, 2003

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<sup>1</sup> The Copperweld Debtors include the Copperweld Corporation, Copperweld Bimetallic Products Company, Copperweld Equipment Company, Copperweld Marketing & Sales Company, Metallon Materials Acquisition Corporation, Miami Acquisition Corporation, Southern Cross Investment Company, Tac Acquisition Corporation, Welded Tube Co. of America, and Welded Tube Holdings, Inc.

through August 31, 2003, which compensation was previously awarded to Akin Gump on an interim basis pursuant to prior orders of this Court; (ii) final allowance and award of fees and expenses in the aggregate amount of \$177,244.33 for the period September 1, 2003 through December 17, 2003; and (iii) final allowance and award of fees in the aggregate amount of \$13,955.00 for services rendered during the period November 28, 2001 through December 27, 2001 (the “Pre-2003 Copperweld Fees”).<sup>2</sup>

Akin Gump will also be submitting separate final fee applications in the VP Buildings, Inc. and related Debtors’ Chapter 11 cases and in the LTV Steel Company, Inc. and related Debtors’ Chapter 11 cases.

2. Venue of this proceeding and this application is proper in this district pursuant to 28 U.S.C. §§ 1408 and 1409. The statutory predicates for the relief sought herein are 11 U.S.C. §§ 330 and 331 and Federal Rules of Bankruptcy Procedure 2002(a) and 2016.

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<sup>2</sup> These fees were requested in Akin Gump’s Third Application for Interim Allowance of Compensation and for the Reimbursement of Expenses for Services Rendered during the Period September 1, 2001 through December 31, 2001 (the “Third Interim Fee Application”). The fees were allowed on an interim basis pursuant to an order of this Court but certain fees remain unpaid because total professional fees for all retained professionals exceeded the carve out provision for payment of legal fees in the Debtors’ debtor in possession financing agreement. As described herein, Akin Gump respectfully submits that a portion of these unpaid fees should be finally allowed and awarded as part of this Application and paid by the Copperweld Debtors because the services relate to the Copperweld Debtors’ DIP financing.

## II. BACKGROUND

3. On December 29, 2000 (the "Petition Date"), each of the Debtors filed a voluntary petition for relief under Chapter 11 of the Bankruptcy Code. Pursuant to order of this Court dated December 29, 2000, the Debtors' chapter 11 cases have been consolidated for procedural purposes only and were jointly administered.

4. On November 17, 2003, this Court entered an order confirming the Debtors' Second Amended Joint Plan of Reorganization of Copperweld Corporation and certain of its Affiliated Debtors, as amended (the "Plan"). The Plan became effective on December 17, 2003 (the "Effective Date"). The Plan significantly reduced the Debtors' debt levels and enabled the Debtors' businesses to emerge intact from Chapter 11.

5. Prior to the Effective Date, the Copperweld Debtors remained in possession of their respective properties and operated and managed their businesses as debtors-in-possession pursuant to Bankruptcy Code Sections 1107 and 1108.

6. Akin Gump respectively submits that the services rendered on behalf of the Committee were necessary, resulted in the effective administration of these cases, and directly benefited the Copperweld Debtors' unsecured creditors. Together with KPMG, LLP ("KPMG"), the Committee's financial advisor, Akin Gump advised and counseled the Committee on formulating an effective strategy which lead a consensual plan of reorganization of the Copperweld Debtors. Through the efforts of Akin Gump

and KPMG, the Committee acquitted its fiduciary duties to the noteholders and secured a recovery for all of the Copperweld Debtors' unsecured creditors.

7. On January 19, 2001 (the "Committee Formation Date"), pursuant to Bankruptcy Code Section 1102, the United States Trustee appointed the Committee consisting of seven members. The Committee currently consists of the indenture trustees to (a) the 8.2% senior notes due 2007, in the face amount of \$300 million; and (b) the 11 3/4 % senior notes due 2009, in the face amount of \$275 million. Both tranches of senior notes were issued by The LTV Corporation ("LTV Corp.") and were guaranteed by certain other Debtors, included the Copperweld Debtors. On January 25, 2001, the Committee selected Akin Gump to serve as counsel to the Committee pursuant to Bankruptcy Code Section 1103(a).

8. As stated in the Affidavit of Lisa G. Beckerman, Esq., annexed hereto as Exhibit "A," all of the services for which interim compensation is sought herein were rendered for or on behalf of the Committee solely in connection with these cases.

9. Pursuant to the Administrative Fee Order during the period September 1, 2003 through December 17, 2003, Akin Gump sent to the Debtors and the appropriate notice parties its (i) Monthly Request, dated October 16, 2003, for Compensation and for Reimbursement of Expenses for Services Rendered with Respect to the Copperweld Estate during the Period September 1, 2003 through September 30, 2003 in the amounts of \$48,940.50 for fees and \$15,718.18 for expenses (the "Copperweld September 2003 Monthly Request"); (ii) Monthly Request, dated



November 14, 2003, for Compensation and for Reimbursement of Expenses for Services Rendered with Respect to the Copperweld Estate during the Period October 1, 2003 through October 31, 2003 in the amounts of \$45,265.50 for fees and \$9,100.58 for expenses (the "Copperweld October 2003 Monthly Request"); (iii) Monthly Request, dated December 4, 2003, for Compensation and for Reimbursement of Expenses for Services Rendered with Respect to the Copperweld Estate during the Period November 1, 2003 through November 30, 2003 in the amounts of \$36,099.75 for fees and \$5,204.31 for expenses (the "Copperweld November 2003 Monthly Request"); and (iv) Monthly Request, dated January 30, 2004, for Compensation and for Reimbursement of Expenses for Services Rendered with Respect to the Copperweld Estate during the Period December 1, 2003 through December 17, 2003 in the amounts of \$16,020.00 for fees and \$895.51 for expenses (the "Copperweld December 2003 Monthly Request").

10. Pursuant to the Administrative Fee Order, Akin Gump has received payment of 80% of the fees requested and 100% of the expenses requested with respect to the Copperweld September 2003 Monthly Request, the Copperweld October 2003 Monthly Request and the Copperweld November 2003 Monthly Request.

11. Akin Gump has filed two prior Applications for Interim Allowance of Compensation and for Reimbursement of Expenses for services rendered during the Period of January 25, 2001 through August 31, 2003. A schedule of the fees and expenses request and payments made with respect to the prior interim fee applications is attached hereto as Exhibit "B".

12. Included in this Application is a request for the allowance and award of compensation for services rendered on behalf of the Copperweld Debtors during the period November 28, 2001 through December 27, 2001. As noted in footnote 1 to this Application, these fees were requested in Akin Gump's Third Interim Fee Application. On November 4, 2002, this Court entered an order approving Akin Gump's Third Interim Fee Application (the "Fee Order"). The fees were allowed on an interim basis but certain fees remain unpaid because total professional fees for all retained professionals exceeded the carve out provision for payment of legal fees in the Debtors' debtor in possession financing agreement. The payment of these fees was deferred until the conclusion of these Chapter 11 cases. Akin Gump requests payment of fees in the amount of \$13,955.00 for services rendered with respect to the Copperweld Debtors' motion for authority to enter into a debtor in possession financing agreement.<sup>3</sup>

### **III. SUMMARY OF SERVICES RENDERED**

13. Since January 25, 2001, Akin Gump has rendered professional services to the Committee as requested and as necessary and appropriate in furtherance of the interests of the Debtors' noteholders. The variety and complexity of these cases and the need to act or respond on an expedited basis in furtherance of the Committee's needs have required the expenditure of substantial time by personnel from several legal disciplines, on an as-needed basis.

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<sup>3</sup> Akin Gump expressly reserves its rights to seek payment of fees and expenses included in the Third Interim Fee Application from the estates of the other Debtors.

14. Akin Gump maintains written records of the time expended by attorneys and paraprofessionals in the rendition of their professional services to the Committee. Such time records were made contemporaneously with the rendition of services by the person rendering such services and in the ordinary course of Akin Gump's practice, and are presented in a form, which is in compliance with General Order No. 93-1 of the United States Bankruptcy Court for the Northern District of Ohio, dated July 28, 1993 and the Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. §330 issued by U. S. Department of Justice, Executive Office of the United States Trustee, dated March 22, 1995 (the "Fee and Expense Order and Guidelines"). A compilation showing the name of the attorney or paraprofessional, the date on which the services were performed, a description of the services rendered, and the amount of time spent in performing the services during the periods September 1, 2003 through December 17, 2003 and November 28, 2001 through December 27, 2001 is annexed hereto as Exhibit "C". The time records for the period January 1, 2003 through August 31, 2003 are included in the prior fee applications on file with the Court and are hereby incorporated by reference.

15. Akin Gump also maintains records of all actual and necessary out-of-pocket expenses incurred in connection with the rendition of its professional services, all of which are also available for inspection. A schedule of the categories of expenses and amounts for which reimbursement is requested is annexed hereto as Exhibit "D".

16. Akin Gump respectfully submits that the professional services that it rendered on behalf of the Committee were necessary and have directly contributed to the effective administration of these cases.

17. The following summary of services rendered during the Compensation Period is not intended to be a detailed description of the work performed, as those day-to-day services and the time expended in performing such services are fully set forth in Exhibit "B". Rather, it is merely an attempt to highlight certain of those areas in which services were rendered to the Committee, as well as to identify some of the problems and issues that Akin Gump was required to address.

(i) Case Administration

18. Akin Gump's attention to the Committee's organizational needs during the Compensation Period enabled the Committee to function as a coordinated group and to acquit its fiduciary duties.

19. Akin Gump reviewed and analyzed all motions filed by the Debtors and other parties in interest in this Court, including, but not limited to, motion to extend exclusivity; motions for payment of administrative expense claims; motions to lift the automatic stay; motions to reject executory contracts and unexpired leases; motions to retain professionals; motion to amend post-petition financing; motion to enter into a real estate lease; motion to establish an administrative bar date; motion to modify terms of employment of Dennis McGlone and to enter into a management services contract with James Loveland and James Smith; motion for authority to pay certain professional fees

and expenses of the United Steelworkers of America; motion to assume and assign certain executory contracts; motion to enter into a debtor in possession facility and amendments thereto; and motion for an order authorizing the distress termination of the Copperweld Debtors' pension plans. Akin Gump kept the Committee members advised of all material developments during the Compensation Period. Akin Gump also consulted with KPMG LLP ("KPMG"), the Committee's financial advisor, regarding documents and other information received or required from the Debtors.

20. Due to Akin Gump's experience in counseling creditors' committees, Akin Gump believes it was able to efficiently address all issues relating to case administration that have arisen during the pendency of this case. At the request of the Committee, Akin Gump assisted in or took the lead in analyzing all motions presented by the Debtors, advising the Committee on its own initiatives and directions for the case, and analyzing inter-creditor issues. Akin Gump coordinated all Committee activities, coordinated the activities of the Committee's advisors, and interacted with the Committee's chair in setting agendas for the Committee.

(ii) Intercompany Claims Analysis

21. Akin Gump and KPMG participated with the Debtors' professionals, the Creditors' Committee's professionals, the Copperweld Lenders' professionals, the Administrative Creditors' Committee's professionals and the Debtors' management in settlement discussions. There were extensive negotiations concerning the post-petition

intercompany claims which resulted in a settlement agreement among all of the major constituencies which was approved by this Court in November 2003.

(iii) Committee Meetings

22. Akin Gump held numerous conference calls with the full Committee during the Compensation Period. Prior to the meetings and conference calls with the Committee, Akin Gump reviewed each pending matter requiring the Committee's attention and all underlying documentation in connection therewith. Thereafter, Akin Gump discussed each of these matters with the full Committee, as well as individual members of the Committee, and assisted the Committee in formulating a position thereon. In addition, Akin Gump prepared detailed memoranda to the Committee during the Compensation Period discussing the status of important matters in these proceedings.

23. Through these telephone conferences and correspondence, Akin Gump has assisted the Committee in fulfilling its statutory duties to make informed decisions regarding the various issues which have arisen in these Chapter 11 cases, to monitor closely the Debtors' management of these proceedings, and to reach independent conclusions on the merits of specific matters, as well as regarding the prospects of reorganization.

(iv) Copperweld Plan of Reorganization

24. During this Compensation Period, Akin Gump reviewed, analyzed and commented on the plan documents drafted on behalf of the Copperweld Debtors. The plan documents included a plan of reorganization and related disclosure statement

(collectively, the “Copperweld Plan Documents”). Akin Gump had numerous conferences with KPMG, the Committee and counsel to the Copperweld Debtors with respect to the Copperweld Plan Documents.

(v) Amendment to Copperweld DIP Financing

25. During the Compensation Period, the Copperweld Debtors filed a motion to enter into an amendment to its DIP financing agreement (the “DIP Motion”). Akin Gump reviewed, analyzed and commented on the DIP Motion. At the direction of the Committee, Akin Gump prepared and filed a response to the DIP Motion.

(vi) Preparation of Monthly Billing Statements/  
Other Professionals Monthly Billing Statements

26. Akin Gump prepared its two interim fee applications and four monthly billing statements. Akin Gump reviewed the interim fee applications filed by the Debtors’ professionals and the other professionals retained in these cases to identify any issues regarding such interim fee applications. Akin Gump discussed the analysis of these interim fee applications with the Committee.

(vii) Creditors Inquiries

27. Akin Gump fielded numerous telephone inquiries from unsecured creditors to discuss the status of various pending matters, and to respond to their many questions about the bankruptcy process, status of their claims against the Debtors, and potential for recovery in these Chapter 11 proceedings.

#### IV. FACTORS TO BE CONSIDERED IN AWARDING ATTORNEYS' FEES

28. The factors to be considered in awarding attorneys fees have been enumerated in In re First Colonial Corporation of America, 544 F.2d 1291, 1298-99 (5<sup>th</sup> Cir. 1977), reh'g denied, 547 F.2d 573, cert. denied, 431 U.S. 904, which standards have been adopted by most courts. Akin Gump respectfully submits that a consideration of these factors should result in this Court's allowance of the full compensation sought.

(A) The Time and Labor Required. The professional services rendered by Akin Gump on behalf of the Committee have required the continuous expenditure of substantial time and effort, under time pressures that on a regular basis required the performance of services late into the evening and, on a certain occasions, over weekends. The services rendered required a high degree of professional competence and expertise in order to be administered with skill and dispatch.

(B) The Novelty and Difficulty of Questions. In this case, as in all others in which the firm is involved, Akin Gump's effective advocacy and creative approach have helped clarify and resolve such issues.

(C) The Skill Requisite to Perform the Legal Services Properly. Akin Gump believes that its recognized expertise in the area of corporate reorganization, its ability to draw from highly experienced professionals in other areas of Akin Gump's practice, and its creative approach to the



resolution of issues will contribute to the maximization of distributions to the Debtors' unsecured creditors.

(D) The Preclusion of Other Employment by Applicant Due to Acceptance of the Case. Due to the size of Akin Gump's insolvency department, Akin Gump's representation of the Committee has not precluded its acceptance of new clients.

(E) The Customary Fee. The fee sought herein is based upon Akin Gump's normal hourly rates for services of this kind. Akin Gump respectfully submits that the fee sought herein is not unusual given the magnitude and complexity of these cases and the time expended in attending to the representation of the Committee, and is commensurate with fees Akin Gump has been awarded in other cases, as well as with fees charged by other attorneys of comparable experience.

(F) Whether the Fee is Fixed or Contingent. Pursuant to sections 330 and 331 of the Bankruptcy Code, all fees sought by professionals employed under section 327 of the Code are contingent pending final approval by this Court, and are subject to adjustment dependent upon the services rendered and the results obtained.

(G) Time Limitations Imposed by Client or Other Circumstances. As already indicated, Akin Gump has been required to attend to certain issues arising in these cases in a compressed and urgent time-frame.

Occasionally, Akin Gump has had to perform those services under significant time constraints requiring attorneys assigned to these cases to work evenings and on weekends.

(H) The Amount Involved and Results Obtained. Through the efforts of Akin Gump, the Committee was an active participant in these Chapter 11 cases, and its constructive assistance, as well as criticism, has greatly contributed to enhancement of the recoveries available to the Debtors' creditors and to the efficient administration of these cases.

(I) The Experience, Reputation and Ability of the Attorneys. Akin Gump has a large and sophisticated insolvency practice and is playing and has played a major role in numerous cases of national import including, for example, the reorganization proceedings In re Aetna Industries, Inc.; In re Allegiance Telecom, Inc.; In re American Commercial Lines LLC; In re Dairy Mart Convenience Stores, Inc., In re Exide Technologies, Inc.; In re Flag Telecom Holdings Limited; In re Fountain View, Inc.; In re Globalstar, LP; In re Hayes Lemmerz, Inc.; In re Heilig Meyers Company; In re Kaiser Aluminum Corporation; In re Lernout & Hauspie Speech Products, N.V.; In re Loral Space & Communications Ltd.; In re LTV Steel Company, Inc.; In re Magellan Health Services, Inc.; In re Polaroid Corporation; In re Scott Cable Communications, Inc.; In re Sterling Chemical Holdings, Inc.; In re Venture Holdings Company, LLC; In re

Verado Holdings, Inc.; In re WorldCom, Inc.; and In re XO

Communications, Inc. Akin Gump's experience enables it to perform the services described herein competently and expeditiously. In addition to its expertise in the area of corporate reorganization, Akin Gump has called upon the expertise of its partners and associates in other practice areas to perform the wide ranging scope of the legal work necessitated by these cases.

(J) The "Undesirability" of the Case. These cases are not undesirable.

(K) Nature and Length of Professional Relationship. Akin Gump was selected as counsel to the Committee on January 25, 2001. Pursuant to an order of this Court, dated March 21, 2001, Akin Gump was retained as Counsel to the Committee, nunc pro tunc to January 25, 2001. Akin Gump has been rendering services continuously to the Committee since January 25, 2001, and continuing through the Compensation Period as necessary and appropriate.

## V. ALLOWANCE OF COMPENSATION

29. The professional services rendered by Akin Gump required a high degree of professional competence and expertise so that the numerous issues requiring evaluation and determination by the Committee could be addressed with skill and dispatch and have, therefore, required the expenditure of substantial time and effort. It is respectfully submitted that the services rendered to the Committee were performed

efficiently, effectively and economically, and the results obtained to date have benefited not only the members of the Committee, but also the unsecured creditor body as a whole and the Debtors' estates.

30. With respect to the level of compensation, section 330(a)(1) of the Bankruptcy Code provides, in pertinent part, that the Court may award to a professional person:

reasonable compensation for actual, necessary services rendered ...

Section 330(a)(3)(A), in turn, provides that

In determining the amount of reasonable compensation to be awarded, the court shall consider the nature, the extent, and the value of such services, taking into account all relevant factors, including –

- (A) the time spent on such services;
- (B) the rates charged for such services;
- (C) whether the services were necessary to the administration of, or beneficial at the time at which the service was rendered toward the completion of, a case under this title;
- (D) whether the services were performed within a reasonable amount of time commensurate with the complexity, importance, and nature of the problem, issue, or task addressed; and
- (E) whether the compensation is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title.

11 U.S.C. §330(a)(3)(A). The clear Congressional intent and policy expressed in this statute is to provide for adequate compensation in order to continue to attract qualified and competent bankruptcy practitioners to bankruptcy cases.

31. The total time spent by Akin Gump attorneys and paraprofessionals during the Compensation Period was 654.90 hours. The work involved, and thus the time expended, was carefully assigned in light of the experience and expertise required for a particular task.

32. As shown by this application and supporting documents, Applicant spent its time economically and without unnecessary duplication of time. Attached hereto as Exhibit "E" is a schedule of the hours expended by the attorneys and paraprofessionals during the Compensation Period, their normal hourly rates, and the value of their services.

33. Akin Gump incurred actual out-of-pocket expenses in connection with the rendition of the professional services to the Committee in the sum of \$39,128.48 for which Akin Gump respectfully requests reimbursement in full. The disbursements and expenses have been incurred in accordance with Akin Gump's normal practice of charging clients for expenses clearly related to and required by particular matters. Akin Gump has endeavored to minimize these expenses to the fullest extent possible.

34. Akin Gump's billing rates do not include charges for photocopying, telephone and telecopier toll charges, computerized research, travel expenses, "working meals," secretarial overtime, postage and certain other office services, since the needs of each client for such services differ. Akin Gump believes that it is fairest to charge each client only for the services actually used in performing services for it. In these proceedings, Akin Gump charges \$.20 per page for internal duplicating. The expenses

incurred by Akin Gump are in compliance with the Fee and Expense Order and Guidelines.

35. No agreement or understanding exists between Akin Gump and any other person for the sharing of any compensation to be received for professional services rendered or to be rendered in connection with these cases.

36. No prior application has been made in this or in any other Court for the relief requested herein for the Compensation Period.

**WHEREFORE**, Akin Gump respectfully requests that this Court enter an order:

(a) approving and granting final allowance and award of \$146,325.75 for compensation of professional services to the Committee during the period from September 1, 2003 through and including December 17, 2003;

(b) approving and granting final allowance and award of Akin Gump's out-of-pocket expenses incurred in connection with the rendering of professional services during the period of September 1, 2003 through December 17, 2003 in the amount of \$30,918.58;

(c) approving and granting final allowance and award of fees in the amount of \$13,955.00 for compensation of professional services rendered to the Informal Committee during the period from November 28, 2001 through and including December 27, 2001, which compensation was previously awarded to Akin Gump on an interim basis pursuant to an order of this Court;

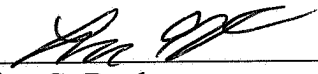
(d) granting final allowance and award of fees and expenses in the aggregate amount of \$144,848.69 for the period of January 1, 2003 through August 31, 2003, which compensation was previously awarded to Akin Gump on an interim basis pursuant to orders of this Court;

(e) authorizing and directing the Copperweld Debtors to make all payments with respect to the fees and expenses requested in this Application; and

(f) granting such other and further relief as this Court may deem just and proper.

Dated: New York, New York  
February 12, 2003

**AKIN GUMP STRAUSS HAUER  
& FELD LLP**

By:   
\_\_\_\_\_  
Lisa G. Beckerman  
A Member of the Firm  
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Co-Counsel to the Official Committee of  
Noteholders

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**UNITED STATES BANKRUPTCY COURT  
NORTHERN DISTRICT OF OHIO  
EASTERN DIVISION**

In re:

**COPPERWELD CORPORATION  
COPPERWELD BIMETALLICS PRODUCT COMPANY  
COPPERWELD EQUIPMENT COMPANY  
COPPERWELD MARKETING & SALES COMPANY  
COPPERWELD TUBING PRODUCTS COMPANY  
METALLON MATERIALS ACQUISITION CORPORATION  
MIAMI ACQUISITION CORPORATION  
SOUTHERN CROSS INVESTMENT COMPANY  
TAC ACQUISITION COMPANY  
WELED TUBE CO. OF AMERICA  
WELED TUBE HOLDINGS, INC.,**

**Copperweld Debtors.**

Chapter 11  
Jointly Administered

Judge Randolph Baxter

Case No. 00-43869  
Case No. 00-43868  
Case No. 00-43870  
Case No. 00-43871  
Case No. 00-43872  
Case No. 00-43899  
Case No. 00-43900  
Case No. 00-43904  
Case No. 00-43905  
Case No. 00-43911  
Case No. 00-43912

**AFFIRMATION**

**LISA G. BECKERMAN** respectfully, states and affirms:

1. I am a member of the firm of Akin, Gump, Strauss, Hauer & Feld, L.L.P. (“Akin Gump”), which firm maintains offices for the practice of law at 590 Madison Avenue, New York, New York 10022. Akin Gump has acted as counsel to and has rendered professional services on behalf of the Official Committee of Noteholders (the “Committee”) of LTV Steel Company, Inc. and its affiliated debtors and debtors-in-possession (the “Debtors”).
2. This affidavit is submitted pursuant to Bankruptcy Rule 2016(a) in support of Akin Gump’s application for a final allowance and compensation and for the reimbursement of expenses for services rendered with respect to the Copperweld Debtors (as defined in the

Application) during the period from January 1, 2003 through and including December 17, 2003 in the aggregate amount of \$322,093.02 and for a final allowance and award of compensation for services rendered with respect to the Copperweld Debtors (as defined in the Application) during the period November 28, 2001 through December 27, 2001 in the aggregate amount of \$13,955.00.

3. All services for which compensation is requested by Akin Gump were professional services performed for and on behalf of the Committee and not on behalf of any other person.

4. In accordance with Title 18 U.S.C. Section 155, neither I nor any member or associate of my firm has entered into any agreement, express or implied, with any other party-in-interest for the purpose of fixing the amount of any of the fees or other compensation to be allowed out of or paid from the Debtors' estates.

5. In accordance with Section 504 of the Bankruptcy Code, no agreement or understanding exists between me, my firm, or any member or associate thereof, on the one hand, and any other person, on the other hand, for division of such compensation as my firm may receive for services rendered in connection with these cases, nor will any division of fees prohibited by Section 504 of the Bankruptcy Code be made by me or any partner or associate of my firm.



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LISA G. BECKERMAN

Dated: New York, New York  
February 12, 2004



**SUMMARY OF PRIOR INTERIM FEE APPLICATIONS FILED BY  
OF AKIN GUMP STRAUSS HAUER & FELD LLP**

Interim Fee Applications	Fees	Total Expenses
<b>First Fee Application (01/15/01 – 4/30/01)</b>		
(a) Requested	\$521,359.25	\$42,673.94
(b) Approved and paid	\$521,359.25	\$42,673.94
<b>Second Fee Application (05/01/01 – 08/31/01)</b>		
(a) Requested	\$583,841.50	\$76,095.97
(b) Paid	\$499,532.21	\$76,095.97
(c) Unpaid but approved	\$84,309.29	\$0.00
<b>Third Fee Application (09/01/01 – 12/31/01)</b>		
(a) Requested	\$508,415.25	\$52,900.47
(b) Paid	\$499,729.44	\$52,900.47
(c) Unpaid and approved	\$8,685.81	\$0.00
<b>Fourth Fee Application (01/01/02 – 04/30/02)</b>		
(a) Requested	\$171,805.75	\$28,478.50
(b) Paid	\$171,805.75	\$28,478.50
<b>Fifth Fee Application (05/01/02 – 08/30/02)</b>		
(a) Requested	\$243,342.50	\$24,140.45
(b) Paid	\$243,342.50	\$24,140.45
<b>Sixth Fee Application (09/01/02 – 12/31/02)</b>		
(a) Requested	\$214,508.50	\$24,595.33
(b) Paid	\$214,508.50	\$24,595.33

<b>Interim Fee Applications</b>	<b>Fees</b>	<b>Total Expenses</b>
<b>Seventh Fee Application (01/01/03 – 04/30/03)</b>		
(a) Requested	\$214,178.50	\$27,449.80
(b) Paid	\$214,178.50	\$27,449.80
<b>Eighth Fee Application (05/01/03 – 08/31/03)</b>		
(a) Requested	\$163,013.00	\$17,791.57
(b) Paid	\$163,013.00	\$17,791.75

C

AKIN GUMP  
STRAUSS HAUER & FELD LLP

Attorneys at Law

COPPERWELD CORPORATION  
ATTN: DENNIS MCGLONE  
2200 FOUR GATEWAY CENTER  
PITTSBURGH, PA 15222-1211

Invoice Number 778346  
Invoice Date 10/14/03  
Client Number 032506  
Matter Number 0002

Re: OFFICIAL NOTEHOLDERS COMMITTEE

FOR PROFESSIONAL SERVICES RENDERED THROUGH 09/30/03 :

MATTER SUMMARY OF TIME BILLED BY TASK :

		<u>HOURS</u>	<u>VALUE</u>
0002	General Case Administration	1.10	\$453.50
0003	Akin Gump Fee Application/Monthly Billing Reports	1.20	\$435.00
0007	Creditors Committee Meetings	0.50	\$200.00
0008	Court Hearings	0.70	\$392.50
0009	Financial Reports and Analysis	0.60	\$375.00
0010	DIP and Exit Financing	1.90	\$782.50
0018	Tax Issues	7.10	\$2,769.00
0019	Labor Issues/Employee Benefits	4.70	\$2,555.00
0022	Plan and Disclosure Statement and Plan Related Documentation	115.90	\$39,728.00
0025	Travel	2.00	\$1,250.00
	Expenses		\$15,718.18
	TOTAL	135.70	\$64,658.68

<u>Date</u>	<u>Tkpr</u>	<u>Task</u>	<u>Hours</u>
09/02/03	LGB	0002 Email Committee re upcoming hearing dates (.2).	0.20
09/11/03	MK	0002 Review files.	0.20
09/12/03	JA	0002 Meeting with Mary McClure to discuss case and research on valuation experts.	0.30
09/22/03	LGB	0002 Review stipulation extending master services agreement (.2).	0.20
09/22/03	MK	0002 T/C M. McClure re pro hac vice papers.	0.10
09/30/03	MK	0002 Attend to files.	0.10
09/03/03	LGB	0003 Review monthly bill (.5).	0.50
09/17/03	PS	0003 Review and prepare documents re monthly statement.	0.70
09/02/03	MK	0007 Committee call re status of case.	0.50
09/02/03	LGB	0008 Telephonic conference with Judge Bodoh, GECC, Debtors, USWA and PBGC, Kramer re hearing on motion to terminate pension plans (.5).	0.50
09/02/03	MK	0008 Conference call with Court re PBGC hearing.	0.20
09/17/03	LGB	0009 Review weekly cash flow (.2).	0.20
09/26/03	LGB	0009 Review monthly operating report (.2); review weekly cash flow report (.2).	0.40
09/10/03	LGB	0010 Review email from Pickering re DIP balance (.1).	0.10
09/25/03	MK	0010 O/C L. Beckerman re Copperweld DIP objection.	0.10
09/29/03	MK	0010 Review Copperweld DIP orders and financing agreement.	1.70
09/25/03	PC	0018 Review revised Disclosure Statement (3.4); e-mail issues and discuss with L. Beckerman (.7).	4.10
09/26/03	PC	0018 Calls with Candy Ridgeway (Jones Day tax) regarding Disclosure Statements (.7); review Disclosure Statements (.8); e-mail and discuss with L. Beckerman (.2).	1.70
09/29/03	PC	0018 Discuss status with L. Beckerman (.3); research tax law regarding tax reorganizations (.9); review file (.1).	1.30
09/12/03	MK	0019 Review distress termination pleadings.	1.70
09/30/03	LGB	0019 Review order re pension termination motion (.3).	3.00
08/19/03	MK	0022 Review final CVC report.	1.10
09/02/03	LGB	0022 Email Leen re ds objection (.2); email Lennox re same (.1).	0.30
09/02/03	AJR	0022 Read disclosure statement and valuation report.	2.50
09/02/03	AJR	0022 Read valuation documents.	1.50
09/02/03	SO	0022 Document review	1.00
09/03/03	LGB	0022 O/C Rossman re Copperweld plan/ds (.1.5); review email from Tonti re objection to ds (.1).	1.60
09/03/03	AJR	0022 Read disclosure statement, CVC appraisal and related documents (3.0); meeting w/ L. Beckerman re bankruptcy proceedings, company history and appraisal (1.5).	4.50
09/04/03	LGB	0022 Email O'Donnell re call from Huffman (.1); t/c Modi re DIP Balance (.2); review email from Modi re same (.2).	0.50
09/04/03	SO	0022 Calls and emails with L. Beckerman re: discovery	0.50
09/05/03	LGB	0022 T/C O'Donnell/Huffman re discovery request (.3).	0.30
09/05/03	SK	0022 Conf Beckerman re update on plan and disclosure statement objections.	0.50
09/05/03	MGM	0022 Printed out clean copy and blackline version of amended disclosure statement to review.	0.20
09/05/03	MGM	0022 Drafted pro hac vice papers for S. O'Donnell and A. Rossman.	1.00
09/07/03	LGB	0022 Email Huffman re exit financing term sheet (.1).	0.10
09/08/03	LGB	0022 T/C w/Huffman re discovery (.3).	0.30
09/08/03	MGM	0022 Organized Copperweld docs (BP, discl stmt, joint plan, amended versions etc.) re: valuation.	1.00
09/09/03	AJR	0022 Prepared for meeting w/ S. Sherman (1.5); reviewed CVC valuation report and Copperweld business plan (1.5).	3.00
09/10/03	LGB	0022 Meet with Sherman, Rossman and Szelezinger re preparation for confirmation (2.5).	2.50
09/10/03	AJR	0022 Meeting w/ S. Sherman, L. Szelezinger, L. Beckerman (2.0); prepared for	3.50



<u>Date</u>	<u>Tkpr</u>	<u>Task</u>	<u>Hours</u>
		same (.5); reviewed CVS valuation report and Copperweld disclosure statement (1.0).	
09/10/03	MGM	0022 Received copy of CC's expert's CV, filed in case file (.2); email to G. Ruge re: need for paralegal to do research CC and Debtors' experts (.1).	0.30
09/11/03	AJR	0022 Read disclosure statement, valuation report and business plan.	1.50
09/11/03	SO	0022 Document review and coordination for case.	3.50
09/12/03	AJR	0022 Reviewed documents produced by Debtors (.7); conf. M. McClure (.3).	1.00
09/12/03	MK	0022 Review US Trustee's objection to releases.	0.10
09/12/03	MGM	0022 Meetings w/ J. Asen to discuss assignments, including background research re: Debtors' expert, and background of matter.	0.30
09/12/03	MGM	0022 Meeting w/ A. Rossman to discuss strategy for challenging valuation of debtor.	0.50
09/12/03	JA	0022 Began research on expert witnesses.	2.10
09/15/03	LGB	0022 Email Lennox re extension of objection deadline for DS (.1)	0.10
09/15/03	JA	0022 Continue research on expert witnesses for both parties.	6.00
09/16/03	SO	0022 Document review	5.50
09/16/03	MGM	0022 Emailed paralegal J. Asen re: no need to research our expert's testimony since we can ask him about it.	0.10
09/16/03	JA	0022 Continued researching cases, publications and speeches of expert witnesses.	2.50
09/16/03	JA	0022 Copied documents to create master set. Created binder and index for Pleadings.	3.00
09/17/03	MGM	0022 Began reviewing and creating theory of case TOC for Copperweld cd-roms produced in response to our doc requests re: valuation.	2.20
09/17/03	JA	0022 Meeting with Mary McClure regarding research on expert witnesses.	0.50
09/17/03	JA	0022 Continue researching (google, lexis, westlaw) on expert witnesses.	3.80
09/18/03	MGM	0022 Reviewed results of J. Asen's research re: debtors' valuation expert.	0.20
09/18/03	MGM	0022 Completed TOC of Copperweld CD-Roms and sent copies to A. Rossman and S. O'Donnell to review and to S. So to put CDs on-line.	2.00
09/18/03	JA	0022 Finished preliminary research on expert witnesses and made copies of results for Mary McClure and Sean O'Donnell.	1.20
09/19/03	SO	0022 Review Jones Day documents	0.40
09/19/03	MGM	0022 Emails to S. O'Donnell re: docs from Debtors in response to our requests and need for call w/ Jones Day re: same.	0.20
09/22/03	AJR	0022 Conf. S. O'Donnell, M. McClure (.4); reviewed documents produced by Jones Day (.6).	1.00
09/22/03	SS	0022 Review CDs from client and copy to network for attorney review.	1.00
09/22/03	MGM	0022 Conf call w/ L. Beckerman, S. O'Donnell, L. Szelzinger, and A. Handley re: doc production and upcoming depo re: interco claims settlement being challenged by Oil States.	0.50
09/22/03	MGM	0022 Mtg w/ A. Rossman and S. O'Donnell re: doc production and depo preparation.	0.20
09/22/03	MGM	0022 Finalized pro hac vice motion papers for A. Rossman, S. O'Donnell and myself and forwarded them w/ cover ltr to local counsel for filing and service.	2.00
09/22/03	MGM	0022 Reviewed KPMG docs for doc production to Oil States re: interco claims settlement.	7.50
09/23/03	MGM	0022 Reviewed KPMG docs and supervised J. Berger's review of other KPMG docs; identified responsive, non-privileged docs for production.	10.30
09/23/03	MGM	0022 Conf call w/ L. Beckerman, KPMG's GC, and S. O'Donnell re: doc production to Oil States re: interco claims settlement.	0.70
09/24/03	LGB	0022 T/C Lennox re plan/pension hearing (.4)l.	0.40
09/24/03	MGM	0022 Reviewed and completed doc production to Oil States.	8.30
09/25/03	LGB	0022 Review email from Cox re comments to Ds (.3); t/c Lennox re miscellaneous assets (.2); email Szelzinger/Pickens re call (.2).	0.70
09/25/03	MGM	0022 Deposition of KPMG's L. Szelzinger by Oil States re: interco claims settlement.	2.80

<u>Date</u>	<u>Tkpr</u>	<u>Task</u>	<u>Hours</u>
09/25/03	MGM	0022	0.70
09/25/03	MGM	0022	0.30
09/25/03	MGM	0022	0.70
09/26/03	LGB	0022	1.00
09/26/03	AAS	0022	0.60
09/28/03	LGB	0022	1.80
09/29/03	LGB	0022	1.00
09/29/03	LGB	0022	3.90
09/29/03	MK	0022	0.20
09/29/03	MGM	0022	0.30
09/29/03	JA	0022	1.40
09/29/03	JA	0022	0.10
09/29/03	JA	0022	0.20
09/30/03	LGB	0022	2.40
09/30/03	MK	0022	2.50
09/30/03	MGM	0022	0.50
09/30/03	LGB	0025	2.00
Total Hours			135.70

AKIN GUMP  
STRAUSS HAUER & FELD LLP

Attorneys at Law

COPPERWELD CORPORATION  
ATTN: DENNIS MCGLONE  
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PITTSBURGH, PA 15222-1211

Invoice Number 785101  
Invoice Date 11/13/03  
Client Number 032506  
Matter Number 0002

Re: OFFICIAL NOTEHOLDERS COMMITTEE

FOR PROFESSIONAL SERVICES RENDERED THROUGH 10/31/03 :

MATTER SUMMARY OF TIME BILLED BY TASK :

		<u>HOURS</u>	<u>VALUE</u>
0002	General Case Administration	1.10	\$428.50
0003	Akin Gump Fee Application/Monthly Billing Reports	4.90	\$857.50
0007	Créditors Committee Meetings	2.30	\$1,370.00
0008	Court Hearings	3.80	\$2,375.00
0012	General Claims Analysis/Claims Objections	0.20	\$125.00
0017	Adversary Proceedings/Litigation Matters	1.00	\$365.00
0018	Tax Issues	5.00	\$1,950.00
0019	Labor Issues/Employee Benefits	1.30	\$812.50
0022	Plan and Disclosure Statement and Plan Related Documentation	58.10	\$32,812.00
0024	Asset/Stock Transaction/Business Liquidations	1.00	\$420.00
0025	Travel Expenses	6.00	\$3,750.00 \$9,100.58
	TOTAL	84.70	\$54,366.08

<u>Date</u>	<u>Tkpr</u>	<u>Task</u>	<u>Hours</u>
10/05/03	AJR	0002 Emails with co-counsel.	0.20
10/10/03	SO	0002 Prepare and attend telephone conference with L. Beckerman	0.90
10/10/03	PS	0003 Review and prepare documents re fee application.	2.60
10/13/03	PS	0003 Finalize fee application.	1.90
10/16/03	PS	0003 Review and prepare documents re fee statement.	0.40
10/02/03	LGB	0007 Conference call with Committee (1.3).	1.30
10/22/03	MK	0007 Committee call re liquidation trustees, scheduling issues.	0.30
10/29/03	LGB	0007 Committee call (.7).	0.70
10/01/03	LGB	0008 Hearing on motion to distress terminate Copperweld pension plans (2.5)	2.50
10/08/03	LGB	0008 Attend DS hearing (1.3).	1.30
10/13/03	LGB	0012 Email Loveland/Smith re Copperweld claims info (.1); review email re claims info (.2).	0.20
10/02/03	SO	0017 Telephone calls with Leon Szlezinger re: claims	1.00
10/04/03	PC	0018 Review e-mails from L. Beckerman (.1).	0.10
10/05/03	PC	0018 Review e-mails from L. Beckerman (.2); review revised Disclosure Statement (2.2); e-mail to Akin group regarding comments to DS (.2).	2.60
10/06/03	PC	0018 Review revised Plan and Disclosure Statement (1.6); call with Candy Ridgeway regarding tax issues (.3); discuss status by e-mail with L. Beckerman and S. Kuhn (.4).	2.30
10/19/03	LGB	0019 Review documents regarding Superior Steel pension issues from Lennox (.8).	0.80
10/20/03	LGB	0019 Email Lennox re superior steel pension payments (.1); telephone call with Lennox re PBGC discussions (.2).	0.30
10/27/03	LGB	0019 Review proposal to PBGC (.2).	0.20
10/01/03	LGB	0022 Email Matt Kramer re closed facility information (.1) email Lennox re ACC objection to DS (.1); review email settlement from Lennox re settlement meeting (.2); review objection to DS (.8); o/c Kramer re same 9.3); email Lennox re settlement proposal (1.1); email Committee re same (.2); review ACC objection to DS (.5); review email from Tonti re same (.1); t/c Pickering re closed facilities (.6).	3.10
10/01/03	MK	0022 Draft disclosure statement objection(8.7); o/c L. Beckerman re Copperweld settlement (.2).	8.90
10/01/03	SK	0022 Telephone conversation with Beckerman re settlement proposal re Copperweld plan.	0.30
10/02/03	LGB	0022 T/C Szlezinger re settlement (.5); draft counterproposal (1.3).	1.80
10/02/03	SK	0022 Conference call with Beckerman and Comm re possible Copperweld plan settlement and negotiation position.	1.00
10/03/03	LGB	0022 Negotiations with Pickering, Szlezinger, Lennox, Smith, Committee and Loveland re settlement (8.5); revise settlement term sheet (.4).	8.90
10/03/03	SO	0022 Review L. Beckerman emails (.2); document review (.5); follow-up with Leon Szlezinger re: theories (.2).	0.90
10/03/03	JA	0022 Spoke with Sean O'Donnell regarding file management.	0.10
10/04/03	LGB	0022 Email Committee re settlement (.2); t/c Lennox re DS (.2); email Rossman, Kramer O'Donnell, McClure, McLean, Cox and Kuhn re settlement (.3).	0.70
10/05/03	LGB	0022 Review plan/.ds and provide Lennox/Committee with my comments re same (5.0); email Lennox re IT holder lists (.1); email ITS re request for holders lists (.1); email Committee re plan/ds (.2); draft plan support letter (.4); email Committee re same (.1); review email from O'Donnell re discovery (.1); review email from Lennox re tax issues (.1); review email from Lennox re DIP (.1).	6.20
10/06/03	SK	0022 Review revised plan and disclosure statement from Jones Day and Beckerman comments re same (3.70); Telephone conversation with Cox re trust issue (.30); Email H. Lennox re questions/issues on plan and disclosure statement (.40); Email exchange with Lennox, Ridgeway and	5.20

<u>Date</u>	<u>Tkpr</u>	<u>Task</u>	<u>Hours</u>
10/07/03	LGB	0022 Cox re plan issues (.80). Review revised plan (.8); o/c Lennox, Smith, Hylton, Rosoff, Greer, Smilders re plan; ds, ballots (7.0); review ballots, order, notice (1.2); review Lennox email re plan comments (.3); review Cox's comments to plan (.2); review Kuhn's comments to plan (.3); review plan support letter from Company (.2); review revised plan support letter from the Committee (.2); email re same (.2); t/c Leen re same (.2); review email from Jacobs re same (.1); review memo from KPMG re Oswego (.3); t/c Leon re same (.2); review email from Ciaccio re plan support letter (.2); email comments re solicitation procedures to Lennox/Black (.4); email Ciaccio re IT fees (.3); email Leen re voting procedures (.2).	12.30
10/08/03	LGB	0022 Review DS (.7); email Matt Kramer re Committee plan support letter (.1); review Szlezinger email re Oswego bonds (.2); email Kramer re US Bank bondholder list (.1).	1.10
10/08/03	MK	0022 T/cs indenture trustees re solicitation letter (.2); emails re same (.1)	0.30
10/15/03	JA	0022 Created files for miscellaneous documents and moved all files into a storage area.	0.50
10/16/03	JA	0022 Labeled boxes and moved to storage room.	0.20
10/20/03	LGB	0022 Email Kozberg re: copperweld por (.2).	0.20
10/22/03	LGB	0022 Review liquidating trustee proposals (1.6); telephone conference with Szleinger re: same (.5); telephone conference with Goodman re: making a proposal (.4); email Lennox, Ellman; Loveland, Smith, Rosof, Domer, Moran re: same (.4); telephone conference with Moran re: same (.2).	3.10
10/24/03	LGB	0022 Telephone conference with Bergenfield (.2); telephone conference with Schnelling/Stickel (.4); telephone conference with Fishman (.3); email candidates re: conference call (.2); Draft memo re: same (.2); email Lennox re: plan supplement documents (.2); email Bleisch re: trustee candidates information request (.2).	1.70
10/27/03	LGB	0022 Review revised POR (.7).	0.70
10/28/03	LGB	0022 Telephone call with Cox re POR (.1).	0.10
10/29/03	LGB	0022 Email Lennox/Mason re plan supplement documents (.1).	0.10
10/30/03	LGB	0022 Review revised POR (.7).	0.70
10/26/03	RL	0024 File work (.7) and follow-up on status of Copperweld Plan and possible sales (.3).	1.00
10/01/03	LGB	0025 Travel to Youngstown (actual time - 1.5); travel to New York (actual time - 5.0).	3.25
10/07/03	LGB	0025 Travel to Cleveland (actual time - 4.0).	2.00
10/08/03	LGB	0025 Travel to Youngstown (actual time - 1.5).	0.75
Total Hours			84.70

AKIN GUMP  
STRAUSS HAUER & FELD LLP

Attorneys at Law

COPPERWELD CORPORATION  
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PITTSBURGH, PA 15222-1211

Invoice Number 796948  
Invoice Date 12/09/03  
Client Number 032506  
Matter Number 0002

Re: OFFICIAL NOTEHOLDERS COMMITTEE

FOR PROFESSIONAL SERVICES RENDERED THROUGH 11/30/03 :

MATTER SUMMARY OF TIME BILLED BY TASK :

		<u>HOURS</u>	<u>VALUE</u>
0002	General Case Administration	0.50	\$200.00
0003	Akin Gump Fee Application/Monthly Billing Reports	1.00	\$175.00
0008	Court Hearings	2.60	\$1,625.00
0012	General Claims Analysis/Claims Objections	0.70	\$280.00
0018	Tax Issues	14.80	\$5,774.00
0019	Labor Issues/Employee Benefits	0.10	\$62.50
0022	Plan and Disclosure Statement and Plan Related Documentation	42.60	\$23,712.50
0024	Asset/Stock Transaction/Business Liquidations	3.10	\$1,302.00
0025	Travel Expenses	4.75	\$2,968.75 \$5,204.3
	TOTAL	<u>70.15</u>	<u>\$41,304.06</u>

<u>Date</u>	<u>Tkpr</u>	<u>Task</u>	<u>Hours</u>	
11/13/03	MK	0002	Review LTV docket.	0.20
11/17/03	MK	0002	Review correspondence (.1); t/c L. Beckerman re Copperweld hearing (.2).	0.30
11/11/03	PS	0003	Prepare fee order.	0.20
11/14/03	PS	0003	Review and prepare documents re monthly fee statement.	0.80
11/17/03	LGB	0008	Attend confirmation hearing (2.5); email clients re same (.1).	2.60
11/13/03	MK	0012	Review amended Copperweld claim.	0.70
11/02/03	PC	0018	Review Plan, Disclosure Statement and APA (.5).	0.50
11/03/03	PC	0018	Review Plan, Disclosure Statement, Distribution Trust Agreement and APA (3.7); discuss status with L. Beckerman (.2); prepare for and attend conference call with Jones Day, L. Beckerman and S. Kuhn regarding APA (1.9).	5.80
11/04/03	PC	0018	Prepare for and attend conference call regarding the Distribution Trust Agreement with Jones Day, L. Beckerman and S. Kuhn (1.7).	1.70
11/06/03	PC	0018	Review the revised trust and asset purchase agreements (3.1); discuss same with L. Beckerman and S. Kuhn (.2).	3.30
11/07/03	PC	0018	Review revisions to trust documents (.3).	0.30
11/13/03	MK	0018	Review PBGC objection to Copperweld plan (.2).	0.20
11/17/03	PC	0018	Review final Plan and Disclosure Statement (1.4); discuss same with L. Beckerman (.1).	1.50
11/20/03	PC	0018	Review stock purchase agreement and related documents.	1.00
11/25/03	PC	0018	Review revised Copperweld trust agreement (.4); give comments to same (.1).	0.50
11/04/03	LGB	0019	E-mail from Lennox re: PBGC meeting (.1).	0.10
11/01/03	LGB	0022	Email Kuhn re APA (.1).	0.10
11/02/03	LGB	0022	Review Asset Purchase Agreement and Liquidating Trust Agreement (2.8).	2.80
11/03/03	LGB	0022	Office conference w/Kuhn and Cox re: APA and Liquidating Trust Agreement (including telephone conference with Watson) (2.1); e-mail Szlezinger re: revised POR (.2); review e-mail from Lennox re: liquidating trustee (.2); respond re: same (.1).	2.60
11/03/03	LGB	0022	E-mail Kuhn re: APA (.1).	0.10
11/03/03	SK	0022	Review draft distribution trust agmt, asset purchase agmt and revised CW plan (4.60); emails to/from Beckerman and Cox re same (.30); mtg w/same re comments on documents (1.50); t/c Beckerman, Cox and Watson (JD) re same (.50).	6.90
11/04/03	LGB	0022	Telephone conference w/Kuhn, Leavitt, Webb and Cox re: Trust Agreement (1.3); e-mail re: liquidating trustee to group (.1); e-mail Committee re: same (.1); e-mail Jacobs re: same (.1); e-mail group re: selection of same (.1).	1.70
11/04/03	SK	0022	Prepare for and conference call with Beckerman, Cox and Jones Day re Distribution Trust Agreement (1.20).	1.20
11/05/03	LGB	0022	E-mail Mason and group re: Judge Goodman's fees (.1); telephone conference w/Lennox re: Copperweld Trust Agreement and POR (.5); prepare e-mail to Webb/Leavitt re: changes to Trust Agreement (.6); e-mail candidates re: selection of liquidating trustee (.2).	1.40
11/06/03	LGB	0022	Review revised POR (.5); review revised APA (.6); review revised liquidating trust agreement (.7).	1.80
11/06/03	SK	0022	Review revised Distribution Trust Agreement and asset purchase agreement (1.20); email comments to Beckerman and Cox (.50); review no-action letters re: SEC issues (.40); email Watson re: same (.10).	2.20
11/07/03	LGB	0022	Telephone conference w/Lennox re: confirmation objections (.4); e-mail Kuhn re: asset purchase agreement (.1); e-mail Watson re: same (.1); e-mail Webb/Leavitt re: comments to Trust Agreement (.2); review e-mail from Kuhn re: 34 Act issue (.1).	0.90

<u>Date</u>	<u>Tkpr</u>	<u>Task</u>	<u>Hours</u>
11/10/03	LGB	0022 Email Lennox re intercompany claims litigation (.2); t/c Goodman re same (.2); review contract with AK (.8); email Goodman re intercompany claims litigation (.3); review email from Lennox re PBGC objections to confirmation (.2); review revised distribution trust agreement (.8).	2.30
11/10/03	SK	0022 Review revised Distribution Trust Agreement and email Beckerman and Cox re: same (.40).	0.40
11/11/03	LGB	0022 Email Lennox re confirmation (.1).	0.10
11/12/03	LGB	0022 Review confirmation notice (.4); review confirmation o order (2.6); email Lennox/Greer re comments re same (.8); email Lennox re oversight committee (.2).	4.00
11/12/03	MK	0022 Review Copperweld Plan findings of fact and conclusions of law (2.8); review Copperweld voting tabulation (.2); o/c L. Beckerman re same (.1); review Copperweld amended plan (.3).	3.40
11/13/03	LGB	0022 Email Matt Kramer re confirmation brief (.2).	0.20
11/13/03	LGB	0022 Review revised plan (.5); review email from Greer re confirmation order (.1); reply to same (.1).	0.70
11/13/03	MK	0022 Review Copperweld confirmation memo of law (2.3); email L. Beckerman re confirmation memo of law (.2).	2.50
11/14/03	LGB	0022 T/C Rosof re trustee powers (.1); t/c Lennox re same and plan comments (.2).	0.30
11/14/03	MK	0022 Review Copperweld plan declarations.	1.10
11/15/03	LGB	0022 Review revised confirmation order (.9); review PBGC settlement (.6); prepare for confirmation hearing (.5).	2.50
11/16/03	LGB	0022 T/C Lennox re confirmation order/PBGC claim (.2); review email from PBGC re settlement (.3); review revised PBGC settlement and confirmation order (.4).	0.90
11/19/03	LGB	0022 T/C Goodman & Wilson (1.0).	1.00
11/24/03	LGB	0022 Review revised trust agreement (.9).	0.90
11/25/03	LGB	0022 T/C Wilson re trust agreement (.6).	0.60
11/03/03	RL	0024 Receipt of and review of corresp. re/ Copperweld sale (.3); calls re/ same (.3); file review re/ prior drafts of APA (.5); begin rview of APA and redlines of same (1.5); related conf. calls re/ background of latest offer to purchase (.5).	3.10
11/16/03	LGB	0025 Travel to Cleveland (actual time - 3.5).	1.75
11/17/03	LGB	0025 Travel to Youngstown (1.0); travel to Pittsburgh (1.5); travel to NY (3.0) (actual time - 6.0).	3.00

Total Hours

70.15



AKIN GUMP  
STRAUSS HAUER & FELD LLP

Attorneys at Law

THE LTV CORPORATION  
ATTN: DENNIS MCGLONE  
COPPERWELD CORPORATION  
2200 FOUR GATEWAY CENTER  
PITTSBURGH, PA 15222-1211

Invoice Number 800257  
Invoice Date 01/30/04  
Client Number 032506  
Matter Number 0002

Re: COPPERWELD

FOR PROFESSIONAL SERVICES RENDERED THROUGH 12/17/03 :

MATTER SUMMARY OF TIME BILLED BY TASK :

		<u>HOURS</u>	<u>VALUE</u>
0002	General Case Administration	3.00	\$1,140.00
0003	Akin Gump Fee Application/Monthly Billing Reports	0.80	\$320.00
0018	Tax Issues	4.00	\$1,560.00
0022	Plan and Disclosure Statement and Plan Related Documentation Expenses	21.30	\$13,000.00 \$895.51
	TOTAL	<u>29.10</u>	<u>\$16,915.51</u>

<u>Date</u>	<u>Tkpr</u>	<u>Task</u>	<u>Hours</u>
12/11/03	LL	0002 Researching liquidating trusts for Stephen Older	3.00
12/01/03	LGB	0003 Review monthly bill (.4).	0.40
12/04/03	PS	0003 Review and prepare documents re monthly invoice.	0.40
12/08/03	PC	0018 Review numerous drafts of deal documents including the revised APA.	1.00
12/12/03	PC	0018 Review numerous revised documents (.9); discuss with L. Beckerman (.1).	1.00
12/15/03	PC	0018 Review numerous revised documents.	1.00
12/16/03	PC	0018 Review numerous revised documents.	1.00
12/01/03	LGB	0022 Prepare comment to revised trust agreement (.7).	0.70
12/02/03	LGB	0022 Review side letter re Copperweld liquidating trust (.3).	0.30
12/03/03	LGB	0022 Review agenda for call (.2); t/c Wilson, Goodman, Leavitt, Smith, Taylor re trust agreement/side letter (2.0).	2.20
12/07/03	LGB	0022 Review Webb's comments to Copperweld liquidating trust agreement (.2); email Webb re same (.2); review revised APA (.5).	0.90
12/08/03	LGB	0022 Review revised APA (.6); email Kostyack re schedules (.2).	0.80
12/09/03	LGB	0022 Review revised trust agreement/side letter (.9); email comments to Wilson (.4); review email from Loveland re schedule 1.2(g) (.1).	1.40
12/10/03	LGB	0022 T/C Wilson, Hylton, Rosof, Leavitt & Webb re trust agreement/side letter (2.0); email Kuhn re 1934 Act claims (.1); review email from Webb re 11.5 of trust agreement (.1); review email from Kuhn re 1934 Act issue (.1); review email from Webb re 1934 Act issue (.1); review email from Wilson re same (.1).	2.50
12/10/03	SK	0022 Emails to/from Beckerman and Jones Day re C'weld distribution trust and '34 Act issue (.90); t/c w/Kostyack re same (.20); review SEC no-action letters (.80); conf Beckerman re same (.20).	2.10
12/11/03	LGB	0022 Email Wilson re Trust Agreement/loan (.1); review email from Wilson re trust agreement (.1); t/c Wilson re appeal (.3); review revised trust agreement and side letter (1.0); email Wilson re comments re same (.1).	1.60
12/12/03	LGB	0022 T/c Hylton, Leavitt, Webb, Lennox, Wilson & Somerstein re trust agreement/side letter (.3); t/c Wilson re same (.2); t/c Somerstein re same (.1); review revised APA (.7); review revised trust agreement (.6); email comments re same to Wilson (.1); review revised side letter (.4); review trust loan agreement (.6); email Alway/Hylton with comments (.2); review email from Mason re APA (.1).	3.10
12/12/03	SEO	0022 Research re how liquidating trusts make 34 Act filings.	0.50
12/13/03	LGB	0022 Email Hylton re trust loan agreement (.1).	0.10
12/14/03	LGB	0022 Email Wilson re loan agreement (.1). Review revised trust agreement, side letters, loan agreement (1.1).	1.20
12/15/03	LGB	0022 E-mail Wilson re interest rate (.1); t/c w Hylton re loan agreement (.3); e-mail to Alwan re comments to same (.2); review revised APA (.8); e-mail Somerstein re fees for loan (.1); e-mail Somerstein re closing (.1); review revised trust agreement/side letter (.7); review revised trust loan agreement (.8)	3.10
12/16/03	LGB	0022 Review e-mail from Somerstein re closing (.1); re closing (.1); review email from Levine re loan agreement (.1); review e-mail from Wilson re same (.1); review e-mail from Levine re same(.1)	0.50
12/17/03	LGB	0022 Review e-mail from Hylton re closing (.1); t/cw/ Somerstein re closing (.1); review e-mail from Hylton re loan closing (.1)	0.30
Total Hours			29.10

**AKIN GUMP  
STRAUSS HAUER & FELD LLP**

Attorneys at Law

Service for the Period November 28, 2001 through December 27, 2001

11/28/01	MK	0010	Reviewed Debtors' motion to modify post-petition financing order.	2.30
11/29/01	LGB	0010	T/C Ellman re Copperweld mini-DIP (.4); draft email to clients re same (.3).	0.70
11/30/01	LGB	0010	Read email from Dan re DIP (.1); T/C Ellman re same (.1).	0.20
12/01/01	RS	0010	Office conference L. Beckerman re DIP objections.	0.40
12/03/01	RK	0010	Review 12/5 DIP Agmt., write comments.	4.50
12/03/01	MK	0010	Reviewed Debtors' DIP motion and papers.	1.50
12/04/01	LGB	0010	Review term sheet re Copperweld DIP (.6).	0.60
12/04/01	RK	0010	Review original DIP/compare.	1.00
12/06/01	LGB	0010	Email clients re Copperweld work fee (.5); T/C Mester re Copperweld DIP (.4).	0.90
12/10/01	LGB	0010	Review Copperweld credit agreement (1.4); T/C Mester re same (.5).	1.90
12/10/01	RS	0010	Office conference L. Beckerman re Tubular and Copperweld DIP agreements.	0.30
12/10/01	MK	0010	Reviewed Copperweld DIP Facility (3.4)	3.40
12/11/01	LGB	0010	Review email from Klarman re Copperweld DIP (.2); read email from Mester re same (.2).	0.40
12/11/01	RK	0010	Review Copperweld Credit Agmt.(2.70) prepare e-mail re same(.3).	3.00
12/14/01	LGB	0010	Email Tonti re DIP (.1); email Stark/Kramer re objection to DIP (.1).	0.20
12/16/01	LGB	0010	Review revised APP budget (.3); review Mester reply to Tonti re budget (.2); review Copperweld DIP Motion/Credit Agreement/Order (1.1); O/C Matt re objection to same (.5); review revised DIP financing modification order (.4); email McLean re DIP objection(.1).	2.60
12/16/01	MK	0010	Drafted objection to Copperweld DIP facility (9.0); spoke to L. Beckerman re Copperweld DIP facility (.3)	9.30
12/17/01	LGB	0010	Review DIP Objection re Copperweld (.7); O/C Matt re same (.2); review Tonti email re DIP budget (.1); T/C Mason re DIP objection (.6); T/C Murphy, Mestor and Huffard re same (.7).	3.00
12/17/01	RK	0010	Review documents re term loan.	0.30
12/18/01	LGB	0010	Prepare email to Committee re DIP hearing.	0.30
12/21/01	MK	0010	Reviewed Copperweld interim order (.4); reviewed order granting modification to post-petition financing (.7); reviewed memorandum re loan guaranty program (.1).	1.20
12/26/01	LGB	0010	T/C Dienst re DIP (.3); email Mester re same (.1).	0.40
12/27/01	LGB	0010	Review Copperweld budget (.2).	0.20

DIP and Exit Financing:

Total Number of Hours: 39.00  
Total Amount of Fees: \$13,955.00

D

**COPPERWELD CORPORATION  
DISBURSEMENT SCHEDULE  
JANUARY 1, 2003 THROUGH DECEMBER 17, 2003**

COURIER SERVICE/POSTAGE	\$1,881.70
DUPLICATING COSTS/OUTSIDE DUPLICATING COSTS	\$13,086.45
FACSIMILE	\$162.50
MEALS	\$1,073.77
TRANSCRIPT EXPENSES	\$502.06
FILING FEES	\$330.00
TELEPHONE CHARGES	\$137.14
TRAVEL EXPENSES	\$7,334.19
COMPUTERIZED RESEARCH	\$14,620.67
<b>TOTAL</b>	<b>\$39,128.48</b>

**COPPERWELD CORPORATION  
DISBURSEMENT SCHEDULE  
SEPTEMBER 1, 2003 THROUGH DECEMBER 17, 2003**

COURIER SERVICE/POSTAGE	\$1,410.51
DUPLICATING COSTS/OUTSIDE DUPLICATING COSTS	\$8,824.45
FACSIMILE	\$151.00
MEALS	\$1,047.49
TRANSCRIPT EXPENSES	\$502.06
TELEPHONE CHARGES	\$89.54
TRAVEL EXPENSES	\$4,362.43
COMPUTERIZED RESEARCH	\$14,531.10
<b>TOTAL</b>	<b>\$30,918.58</b>

E

**COOPERWELD CORPORATION**  
**FEE SUMMARY**  
**JANUARY 1, 2003 THROUGH DECEMBER 17, 2003**

<b>PARTNERS</b>	<b>HOURS</b>	<b>RATE</b>	<b>AMOUNT</b>
LISA G. BECKERMAN	228.40	\$625	\$142,750.00
KIM KOOPERSMITH	9.80	\$550	\$5,390.00
STEPHEN B. KUHN	23.10	\$500	\$11,550.00
STEPHEN OLDER	0.50	\$525	\$262.50
ANDREW J. ROSSMAN	18.70	\$500	\$9,350.00
ADRIENNE A. SCERBAK	5.10	\$435	\$2,218.50
<b>COUNSEL</b>			
PATRICK M. COX	48.50	\$390	\$18,915.00
ROBERT G. LENNON	18.90	\$420	\$7,938.00
LEANN LEUTNER	3.00	\$380	\$1,140.00
SEAN E. O'DONNELL	32.00	\$365	\$11,680.00
<b>ASSOCIATES</b>			
KENNETH A. DAVIS	44.60	\$375	\$16,725.00
MATTHEW I. KRAMER	78.90	\$400	\$31,560.00
MARY G. MCCLURE	60.00	\$250	\$15,000.00
KERRY G. THOMPSON	6.80	\$275	\$1,870.00
DANIEL Z. VIRA	3.50	\$340	\$1,190.00
<b>LEGAL ASSISTANTS</b>			
JULIE ASPEN	21.90	\$145	\$3,175.50
SANDY SO	1.00	\$150	\$150.00
PETER J. SPROFERA	12.00	\$175	\$2,100.00
<b>TOTAL</b>	<b>616.70</b>		<b>\$282,964.50</b>



**COOPERWELD CORPORATION**  
**FEE SUMMARY**  
**SEPTEMBER 1, 2003 THROUGH DECEMBER 17, 2003**

<b>PARTNERS</b>	<b>HOURS</b>	<b>RATE</b>	<b>AMOUNT</b>
LISA G. BECKERMAN	129.45	\$625	\$80,906.25
STEPHEN B. KUHN	19.80	\$500	\$10,890.00
STEPHEN OLDER	0.50	\$525	\$262.50
ANDREW J. ROSSMAN	18.70	\$500	\$9,350.00
ADRIENNE A. SCERBAK	0.60	\$435	\$261.00
<b>COUNSEL</b>			
PATRICK M. COX	30.70	\$390	\$11,973.00
ROBERT G. LENNON	4.10	\$420	\$1,722.00
LEANN LEUTNER	3.00	\$380	\$1,140.00
SEAN E. O'DONNELL	13.70	\$365	\$5,000.50
<b>ASSOCIATES</b>			
MATTHEW I. KRAMER	26.40	\$400	\$10,560.00
MARY G. MCCLURE	42.80	\$250	\$10,700.00
<b>LEGAL ASSISTANTS</b>			
JULIE ASPEN	21.90	\$145	\$3,175.50
SANDY SO	1.00	\$150	\$150.00
PETER J. SPROFERA	7.00	\$175	\$1,225.00
<b>TOTAL</b>	<b>319.65</b>		<b>\$146,325.75</b>

**COPPERWELD CORPORATION  
FEE SUMMARY  
NOVEMBER 28, 2001 THROUGH DECEMBER 27, 2001**

<b>PARTNER</b>	<b>HOURS</b>	<b>RATE</b>	<b>AMOUNT</b>
LISA G. BECKERMAN	11.40	\$475	\$5,415.00
<b>COUNSEL</b>			
RUTH KLARMAN	8.80	\$375	\$3,300.00
ROBERT J. STARK	0.70	\$375	\$262.50
<b>ASSOCIATE</b>			
MATTHEW I. KRAMER	18.10	\$275	\$4,977.50
<b>TOTAL</b>	<b>39.20</b>		<b>\$13,955.00</b>

**CERTIFICATE OF SERVICE**

I HEREBY CERTIFY that on this 13th day of February 2004, a true and correct copy of the foregoing was served upon the following counsel of record by United States Postal Service:

N. David Bleisch, Esquire LTV Steel Company, Inc. 5800 Lombardo Center, Suite 200 Seven Hills, Ohio 44131 Phone: (216) 642-2273 Facsimile: (216) 642-4595	Joseph F. McDonough, Esq. Manion, McDonough & Lucas Fourteenth Floor, 600 Grant Street Pittsburgh, Pennsylvania 15219 Phone: (412) 232-0200 Facsimile: (412) 232-0206 (Local Counsel for Official Committee of Noteholders)
Kay Woods, Esq. LTV Steel Company, Inc. 5800 Lombardo Center, Suite 200 Seven Hills, Ohio 44131 Phone: (216) 642-3311 Facsimile: (216) 642-4595	Paul M. Singer, Esq. Eric A. Schaffer, Esq. David Ziegler, Esq. Reed Smith LLP 435 Sixth Avenue Pittsburgh, Pennsylvania 15219 Phone: (412) 288-3131 Facsimile: (412) 288-3063 (Counsel for the Official Committee of Unsecured Creditors)
David G. Heiman, Esq. Richard M. Cieri, Esq. Heather Lennox, Esq. Jones, Day, Reavis & Pogue 901 Lakeside Avenue Cleveland, Ohio 44114 Phone: (216) 586-3939 Facsimile: (216) 579-0212 (Counsel for the Debtors)	Richard M. Seltzer, Esquire Cohen, Weiss and Simon LLP 330 West 42nd Street New York, NY 10036-6976 Phone: (212) 563-0212 Facsimile: (212) 695-5436 (Counsel for the United Steelworkers of America)
Jeffrey B. Ellman, Esq. Jones, Day, Reavis & Pogue 1900 Huntington Center 41 South High Street Columbus, Ohio 43215 Phone: (614) 469-3922 Facsimile: (614) 461-4198 (Counsel for the Debtors)	John Scully Uniscribe 815 Superior Avenue, Suite 1025 Cleveland, Ohio 44114 Phone: (216) 912-1900 Facsimile: (216) 912-1899 Email: jscull@uniscribe.com (Copy Service and Web Site Provider)
Saul Eisen, Esq. Daniel M. McDermott, Esq. Office of the U.S. Trustee BP Tower 200 Public Square 20th Floor, Suite 3300 Cleveland, Ohio 44114-2301 Phone: (216) 522-7800 Facsimile: (216) 522-7193	David M. Fusco, Esq. Schwarzwald, Rock & McNair 1300 East Ninth Street Suite 616 Cleveland, Ohio 44114-1503 Phone: (216) 566-1600 Facsimile: (216) 566-1814 (Counsel for the United Steelworkers of America)

<p>Lisa G. Beckerman, Esq.  Akin, Gump, Strauss, Hauer &amp; Feld, L.L.P.  590 Madison Avenue  New York, New York 10022  Phone: (212) 872-8012  Facsimile: (212) 872-1002  (Counsel for Official Committee of Noteholders)</p>	<p>Richard G. Mason, Esquire  Eric M. Rosof, Esquire  Wachtell, Lipton, Rosen &amp; Katz  51 West 52nd Street  New York, New York 10019-6150  Phone: (212) 403-1000  Facsimile: (212) 403-2000  (Counsel for the Administrative Agent for  Prepetition Secured Term Loan Lenders)</p>
<p>Richard S. Toder, Esq.  Robert H. Scheibe, Esq.  Andrew D. Gottfried, Esq.  Morgan, Lewis &amp; Bockius LLP  101 Park Avenue  New York, New York 10178-0060  Phone: (212) 309-6000  Facsimile: (212) 309-6273  (Counsel for The Chase Manhattan Bank)</p>	<p>Joel M. Walker, Esq.  Philip J. Uher, Esq.  Buchanan Ingersoll, P.C.  One Oxford Centre, 20th Floor  301 Grant Street  Pittsburgh, Pennsylvania 15219  Phone: (412) 562-8800  Facsimile: (412) 562-1041  (Local Counsel for The Chase Manhattan Bank)</p>
<p>Lindsee P. Granfield, Esq.  James L. Bromley, Esq.  Boaz S. Morag, Esq.  Erik S. Groothuis, Esq.  Cleary, Gottlieb, Steen &amp; Hamilton  One Liberty Plaza  New York, NY 10006  Phone: (212) 225-2000  Facsimile: (212) 225-3999  (Counsel for Abbey National Treasury Services  plc)</p>	<p>David Heller, Esq.  Stephen Tetro, Esq.  Latham &amp; Watkins Sears Tower, Suite 5800  233 S. Wacker Drive  Chicago, IL 50505  Phone: (312) 876-7700  Facsimile: (312) 993-9767  (Counsel for the Administrative Agent for the  Copperweld Debtors' Postpetition Lenders)</p>
<p>Lee D. Powar, Esq.  Lawrence E. Oscar, Esq.  Hahn Loeser &amp; Parks LLP  3300 BP Tower  200 Public Square  Cleveland, Ohio 44114-2301  Phone: (216) 621-0150  Facsimile: (216) 241-2824  (Counsel for Cleveland-Cliffs Inc, as Chairman  of the Official Committee of Unsecured Creditors)</p>	<p>Pension Benefits Guaranty Corporation  Office of the General Counsel  Attn: Nathaniel Rayle, Esq.  1200 K. Street, N.W., Suite 340  Washington, DC 20005-4026  Phone: (202) 326-4020  Facsimile: (202) 326-4112</p>
<p>Matthew R. Goldman, Esq.  Brian A. Bash, Esq.  Baker Hostetler LLP  3200 National City Center  1900 East Ninth Street  Cleveland, OH 44114-3485  Phone: (216) 621-0200  Facsimile: (216) 696:0740  (Counsel for Official Committee of Administrative  Claimants)</p>	<p>Karen E. Wagner, Esq.  Patrick A. Bradford, Esq.  Peter M. Bryce, Esq.  Davis Polk &amp; Wardwell  450 Lexington Avenue  New York, NY 10017  Phone: (212) 450-4404  Facsimile: (212) 450-5546</p>

<p>Glenn J. Moran, Esq. LTV Steel Company, Inc. 200 Public Square Cleveland, Ohio 44114 Phone: (216) 642-3311 Facsimile: (216) 642-4595</p>	<p>Ira Bodenstein, Esq. Amy L. Good, Esq. Dean Wyman, Esq. Dan McDermott Office of the U.S. Trustee BP Tower 200 Public Square 20<sup>th</sup> Floor, Suite 3300 Cleveland, OH 44114-2301 Phone: (216) 522-7800 Facsimile: (216) 533-7193</p>
<p>David G. Heiman, Esq. Richard M. Cieri, Esq. Heather Lennox, Esq. Michelle M. Morgan, Esq. Jones, Day, Reavis &amp; Pogue 901 Lakeside Avenue Cleveland, Ohio 44114 Phone: (216) 586-3939 Facsimile: (216) 579-0212 (Counsel for the Debtors)</p>	<p>Joel J. Sprayregen Jared M. Wayne Shefsky &amp; Froelich Ltd. 444 North Michigan Avenue, Suite 2500 Chicago, IL 60611 Phone: (312) 836-4004 Fax: (312) 527-4011 (Attorneys for Hunter Corporation)</p>
<p>Michael Yetnikoff, Esq. Bell, Boyd &amp; Lloyd LLC Three First National Plaza Suite 3300 70 West Madison Street Chicago, Illinois 60602 Phone: (312) 372-1121 Facsimile: (312) 372-2098 (Counsel for the Official Committee of Equityholders)</p>	<p>Jonathon M. Yarger, Esq. Kohrman, Jackson &amp; Krantz P.L.L. 20th Floor One Cleveland Center 1375 East Ninth Street Cleveland, Ohio, 44114 Phone: (216) 696-8700 Facsimile: (216) 621-6536 (Local Counsel for the Official Committee of Equityholders)</p>
<p>Eric H. Zagrans, Esq. The Zagrans Law Firm 5338 Meadow Lane Court Elyria, Ohio 44035-1469 Phone: (440) 934-7000 Facsimile: (440) 934-7001 (Local Counsel to Abelco Finance LLC)</p>	<p>Martin D. Gelfand Congressional Staff Counsel for U.S Representative Dennis J. Cucinich 14400 Detroit Avenue Lakewood, OH 44107 Phone: (216) 228-8850 Fax (216) 228-6465</p>
<p>Timothy J. Grendell Co-Counsel for Amicus U.S. Representative Dennis J. Kucinich Grendell Simon Co., L.P.A. 6640 Harris Road Broadview Heights, OH 44147 Phone: (440) 746-9600 Fax: (440) 746-9604</p>	<p>Henry A. Efrogmson, Esq. Ben T. Caughey, Esq. Ice Miller One American Square Box 82001 Indianapolis, IN 46282-0002 Phone: (317) 236-2100 Fax: (317) 592-4643 (Counsel for Treasurer of Lake County and City of East Chicago)</p>

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