FILED U.S. BANKRUPTCY COURT

IN THE UNITED STATES BANKRUPTCY COURT FOR THE NORTHERN DISTRICT OF OHIO EASTERN DIVISION

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NORTHERN DISTRICT OF OHIO YOUNGSTOWN In re:	:	Chapter 11
LTV STEEL COMPANY, INC., a New Jersey corporation, et al.,	:	Case No. 00-43866 (Jointly Administered)
Debtor.	<u>:</u>	

SIXTH AND FINAL APPLICATION OF ERNST & YOUNG LLP AS AUDITORS TO LTV-COPPERWELD AS DEBTOR, INCLUDED WITH LTV STEEL COMPANY, INC. ET AL., FOR ALLOWANCE OF COMPENSATION FOR SERVICES RENDERED AND FOR REIMBURSEMENT OF EXPENSES INCURRED FROM

January 1, 2001 THROUGH February 10, 2004

Name of Applicant:	Ernst & Young LLP	Ernst & Young LLP				
Authorized to Provide Professional Services to:	LTV-Copperweld as Debtor, included with LTV Steel Company, Inc., et al.					
Date of Retention:	March 23, 2001					
Period for Which Compensation and Reimbursement is Sought: January 1, 2001 through February 10, 2004						
Amount of Compensation For Services Sought as Actual, Reasonable, and Necessary \$1,383,896 Amount of Expenses Sought to Be Reimbursed as Actual, Reasonable and Necessary \$29,858 Total Amount of Fees and Expenses Sought to Be Reimbursed as Actual, Reasonable and Necessary \$1,413,754						

This is: the sixth and final application for an allowance of compensation and reimbursement of expenses incurred pursuant to 11 U.S.C. Section 330.

UNITED STATES BANKRUPTCY COURT FOR THE NORTHERN DISTRICT OF OHIO EASTERN DIVISION

	X	
	:	
In re: LTV STEEL COMPANY, INC., a New Jersey corporation, et al., Debtor.	:	Chapter 11
	:	
LTV STEEL COMPANY, INC.,	:	
	:	Case No. 00-43866
•	:	(Jointly Administered)
Debtor.	:	
	x	

SIXTH AND FINAL APPLICATION OF ERNST & YOUNG LLP AUDITORS TO LTV-COPPERWELD AS DEBTOR, INCLUDED WITH LTV STEEL COMPANY, INC., ET AL., FOR ALLOWANCE OF COMPENSATION FOR SERVICES RENDERED AND FOR REIMBURSEMENT OF EXPENSES INCURRED FROM January 1, 2001 THROUGH February 10, 2004

TO THE HONORABLE RANDOLPH BAXTER CHIEF UNITED STATES BANKRUPTCY JUDGE:

Ernst & Young LLP ("E&Y, or the "Applicant"), Auditors to LTV-Copperweld as debtor, included with LTV Steel Company, Inc., et al., (the "Debtors"), as and for its sixth and final allowance of compensation for services rendered by E&Y during the period from January 1, 2001 through February 10, 2004 ("the Sixth and Final Application Period" or the "Application Period") and reimbursement of actual and necessary expenses incurred during such period, respectfully represents:

I. Relief Requested

1. By this Sixth and Final Application, E&Y requests an allowance of \$1,383,896 as compensation for services E&Y rendered during the Sixth and Final Application Period. E&Y incurred out-of-pocket expenses of \$29,858 during the period and did not bill approximately \$159,148 of administration expenses which it normally would bill to its non-bankruptcy clients

which were incurred during the Sixth and Final Application Period. Of these amounts, E&Y has previously submitted billing statements to the Debtors, in accordance with the Administrative Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals dated January 31, 2001 (the "Administrative Order"), requesting payment of fees in the aggregate amount of \$1,383,896, representing 100% of E&Y's total fees earned during the Application Period and out-of-pocket expenses of \$29,858 incurred during the Application Period.

2. Following is a table outlining the hours and fees as well as the holdback pursuant to the Administrative Order, amounts paid, and amounts owed during the Application Period:

	<u>Hours</u>	<u>Fees</u>	Expenses	Amount Paid ¹	Amount Owed ²
Sixth and Final Fee Application	5,111.0	\$1,383,896	\$29,858	\$1,330,386	\$83,368

II. SUMMARY OF SERVICES PROVIDED BY APPLICANT

- 1. E&Y's services during the Sixth and Final Application Period focused on multiple projects as further detailed in Section IV of this Application (Exhibit C contains a summary by professional for services provided during the Application Period by project categories and Exhibit D contains detailed time descriptions).
 - a) The Applicant submits this Application pursuant to sections 328, 330, 331 and 503(b) of the Bankruptcy Code, Rule 2016 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), and the Guidelines adopted by the Executive Office for the United States Trustees, the Administrative Order, Order No. 32.

Reflects payments through the date of this application.

² Represents the administrative holdback for prior months invoices (April '03 through December '03)

- b) The Applicant expended a total of 5,111.0 hours during the period covered by this Sixth and Final Application Period in rendering necessary and beneficial auditing services to Management, and has prepared Exhibit D based on contemporaneous daily time records maintained by the Applicant's professionals who rendered services in this case. Previous contemporaneous daily time records were filed previously in fee applications one through five with this Court.
- c) All services performed for which compensation is requested were actually performed or incurred, and they were performed or incurred for and on behalf of the Debtors and not for the benefit of any other person or entity. In the opinion of the undersigned, all such services actually benefited the estate and its unsecured creditors.
- d) E&Y has at all times sought to minimize fees to the estate so as to protect the interests of all creditors. Applicant has used, where possible, analysis and information prepared by the Debtors in the preparation of reports, and has only addressed material issues which have arisen in the case at the request of the Debtors and/or the Debtors' Counsel. Applicant has avoided duplication of services provided and sought, where possible, to use lower rate professionals to perform the services required for the Debtors. All of the Applicant's services have been performed at the direction of the Debtors and/or the Debtors' Counsel. In the opinion of the undersigned, E&Y's fees earned during the Sixth and Final Application Period are fair and reasonable in light of the services rendered.
- e) The undersigned, by his signature below, hereby certifies that this Sixth Final Application has been delivered to Kay Woods, Esq. of The LTV Corporation with the expectation that it will be approved subject to the terms of the Debtors' Asset Protection Plan. If there are any difficulties in this area the court will be so informed.
 - f) The Applicant has also applied for reimbursement of actual and necessary out-of-

pocket disbursements in accordance with section 330(a) (2) of the Bankruptcy Code, the Bankruptcy Rules and the Guidelines. The Applicant would typically bill its non-bankruptcy clients for other costs and expenses (including postage, supplies, and other essential expenses and services), reimbursement of which will not be sought in this case (which amount as previously noted totaled approximately \$159,148).

g) The following exhibits are annexed to this Application:

Exhibit A: Verification of James M. Breitenbach

Exhibit B: Certificate of Service and Fee Service List

Exhibit C: Summary by Project Code Category of the Services Rendered by

Professionals and Client Service Associates and descriptions of the Project Code Categories for the period April 5, 2003 through

February 10, 2004.

Exhibit D: Detailed Description by Project Code Category of the Services

Rendered by Professionals for the period April 5, 2003 through February 10, 2004 (sent previously to all parties on the Fee Service

List).

Exhibit E: Order Granting Sixth and Final Application of Ernst & Young LLP as

Auditors to LTV Steel Company, Inc., et al., for Allowance of Compensation for Services Rendered and Reimbursement of Expenses Incurred From April 5, 2003 through February 10, 2004

subject to the terms of the Debtors' Asset Protection Plan.

Exhibit F: First through Fifth Applications for allowance of compensation for

services rendered by Ernst & Young LLP, during the period from

January 1, 2002 through April 4, 2003.

III. RETENTION OF APPLICANT

- 1. LTV-Copperweld, as Debtor, included with LTV Steel Company, Inc., et al. commenced its case on December 29, 2000 (the "Petition Date") by filing petitions for relief under Chapter 11 of Title 11 of the United States Code (the "Bankruptcy Code"). Since the Petition Date, the Debtors have been authorized to continue to operate its business and to manage its properties as debtor in possession pursuant to sections 1107 and 1108 of the Bankruptcy Code. No trustee or examiner has been appointed in these Chapter 11 cases. No reorganization plan or disclosure statement has been filed in this case.
- 2. By Order signed March 23, 2001 (the "Retention Order"), the Court authorized the Debtors to retain the Applicant as their auditors as of December 29, 2000 in accordance with the engagement letter approved by the court on March 23, 2001. The Debtors sought to retain the Applicant in this case primarily on account of the Applicant's specific knowledge about the steel industry, its expertise and experience in performing financial statement audits in the past for the Debtor and Applicant's familiarity with the types of other issues such as accounting and tax reporting that the Debtors would face during this Chapter 11 case.
- 3. This Sixth and Final Application of Ernst & Young LLP is for the LTV-Copperweld Debtor only. Ernst & Young LLP also performed services for the other Debtors (LTV Steel Company, Inc., et al), in this case and has filed additional Fee Applications for those other Debtors. This Fee Application contains information only as it relates to LTV-Copperweld.

IV. <u>DESCRIPTION OF SERVICES PROVIDED</u>

1. E&Y does not wish to burden this Court with an overly detailed or lengthy

recitation of each and every matter with respect to which it has rendered services to the Debtors, which is detailed out at greater length in Exhibit D. A description of the principal services, provided by the Applicant at the request of the Debtors during this Sixth and Final Application Period, are set forth below.

- 2. During the Application Period, E&Y's auditors performed assurance and tax procedures, as well as, specific scope assurance procedures at the direction of the Debtors and/or the Debtors' Counsel and for the benefit of the estate and its unsecured creditors. Specific services provided during the Application Period included:
 - a) Audit of LTV-Copperweld businesses for the years ended December 31, 2001, 2002 and 2003.
 - b) Audit of LTV-Copperweld and subsidiaries' employee benefit plans for the years ended December 31, 2000, 2001, 2002 and 2003.
 - c) Tax services rendered in connection with the processing and filing of LTV-Copperwelds Federal, State and Local tax filings for the taxable years ended December 31, 2000, 2001 and 2002.

WHEREFORE, the Applicant respectfully requests the Court to enter an order (i) awarding the Applicant the sum of \$1,413,754 as compensation for services rendered and out-of-pocket expenses incurred during the Application Period; (ii) authorizing and directing the Debtors to pay the Applicant the sum of \$83,368 representing the total unpaid fees and out-of-

pocket expenses sought by the Applicant on a monthly basis pursuant to the Administrative Order; (iii) granting such other and further relief as the Court deems appropriate.

Dated: Cleveland, Ohio

February 13, 2004

Ernst & Young LLP Auditors to LTV Steel Company, Inc., et al. 925 Euclid Ave. Cleveland, Ohio 44115 (216) 583-1533

By: James M. Breitenbach

Subscribed and sworn to before me this 13th day of February 2004.

HELGA F. MANIK Notary Public, State of Ohio My Commission Expires 12/25/07

Exhibit A

VERIFICATION

STATE OF OHIO

COUNTY OF CUYAHOGA

James M. Breitenbach, after being duly sworn according to law, deposes and says:

1. I am a designated signatory of the applicant firm, Ernst & Young LLP.

2. I have personally performed and/or overseen the professional services rendered by

Ernst & Young LLP auditors to LTV Steel Company, Inc., et al. (the "Debtors") and am familiar

with the work performed on behalf of the Debtors by the other professionals and client service

associates in the firm.

3. The facts set forth in the foregoing Application are true and correct to the best of my

knowledge, information and belief.

By: James M. Breitenbach

Partner

Subscribed and sworn to before me this 13th day of February 2004.

Votary Public

HELGA F. MANIK Notary Public, State of Ohio My Commission Expires 12/25/07

Exhibit B

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing Sixth and Final Application for Allowance of Compensation For Services Rendered from January 1, 2001 through February 10, 2004, was served by Federal Express on all parties named on the attached fee service list this 13th day of February 2004.

James M Breitenbach

PROJECT CODE	DESCRIPTION
1.	Planning, Supervision and Review
2.	Confidentiality Issues
3.	Review Newly Received Documents
4.	General Communications with Creditors
5.	Preparation and Review of Information Requests/Related Matters
6.	Valuation/Related Matters
7.	Liquidation Analysis/Related Matters
8.	Analysis re: Potential Avoidance Actions
9.	Review of Long-Term Business Plan/Related Matters
10.	Review of Current Operating Results/Related Matters
11.	Review of Weekly/Monthly Flash Reports
12.	Analysis of Bankruptcy Schedules
13.	Analysis of Tax Returns/Related Matters
14.	Analysis of Related Party Transactions
15.	Preparation for and Attendance at Court Hearings
16.	Reclamation Claims
17.	Analysis of Return to Vendor Program
18.	Analysis of Filed Claims
19.	Review/Analyze Intercompany Claims
20	Other Claims

PROJECT CODE	DESCRIPTION
21.	Review/Analyze Liabilities Subject to Compromise
22.	Develop Hypothetical Claim Estimates
23.	Bar Date/Related Matters
24.	341 Meetings
25.	Preparation for/Participation in Meetings/Conference Calls with Debtor Representatives
26.	Preparation for/Participation in Creditor Committee Meetings/Conference Calls
27.	Preparation/Attendance/Participation in Institutional CommitteeMeetings/Conference Calls
28.	Preparation/Attendance/Participation in Joint Meetings of Trade and Institutional Committees
29.	Meetings with Other Parties
30.	Analyze Employee Severance, Pension, Retention and Bonus Programs
31.	Analyze Employment Contract Matters
32.	Analyze Real Property Leases
33 .	Review/Analyze Motions to Assume/Reject Real Property Lease
34.	Analyze Motions for Executing Contracts other than Real Property Leases
35.	Review/Analyze Value of Real Property Leases
36.	Review DIP Facility Matters
37.	Review Other Financing Matters
38.	Review Exit Financing Matters
39.	Participate in Rule 2004 Exams/Discovery
40.	Other Litigation Matters

PROJECT CODE	DESCRIPTION
41.	Participate in Negotiation and Formulation of Plan
42.	Review of Disclosure Statement
43.	Exclusivity Matters
44.	Plan Confirmation and Disclosure Statement Related Hearings
45.	Firm Retention
46.	Preparation of Fee/Expense Applications
47.	Preparation of Fee Estimates
48.	Preparation of Monthly Invoice and Support Schedules
49.	Motions to Lift Stay/Related Matters
50.	Store Closings/GOB Sales
51.	Analyze Asset Sales Proposals
52.	Cash Management and Investments
53 .	Receivable Securitization Matters
54.	Derivative Related Matters
55.	Other Matters
56.	Liquidity Management Related Matters
57.	Vendor Management and Related Matters
58.	Strategic and Operational Assessment Matters
59.	Development and Implementation of Turnaround Initiatives and Related Matters
60.	Review of Turnaround/Operational Plan and Related Matters

PROJECT CODE	DESCRIPTION
61.	Planning and Risk Assessment for Annual Audit and Related Matters
62 .	Observations of Physical Inventories and Related Matters
63 .	Internal Control Assessment and Testing and Related Matters
64.	Audit of Financial Statement Accounts and Related Matters
65.	Reporting on Annual Financial Statements and Related Matters
66.	Consulation Regarding Accounting Issues and Other Procedures Outside of Audit Scope and Related Matters
67.	Preparation and Review of Federal, State, and Local Tax Filings and Other Compliance Matters
68.	Consultation Regarding Federal, State and Local Tax Matters
69.	Non-Working Travel Time
70.	Preparation and analysis of store performance database

Exhibit C

Summary Schedules and detail for the time period January 1, 2001 through April 4, 2003 previously submitted with fee applications one through five.

LTV Copperweld Audit
Summary of Time and Expenses
May 1 - May 31, 2003

	Project	Standard	Total	Professional				
	Code	Rare	Hours	Fees	Expenses	Total		
J. Rossin i	64	\$645	2.5	1,613	0	1,613		
M. Hatzfeld	64	\$395	4.0	1,580	0	1,580		
T. Stepnick	64	\$220	9.0	1,980	0	1,980		
J. Maloney	64	\$478	22.0	10,516	0	10,516		
K. Hall	64	\$ 42	1.0	42	0	42		
		_	38.5	\$15,731	\$0	\$15,731		
Total Due						\$15,731		

LTV Copperweld Audit
Summary of Time and Expenses
May 1 - May 31, 2003

, 4.	Project Code	Standard Rate	Total Hours	Professional Fees	Expenses	Total
D. Labate	64	\$640	1.0	640	0	640
	64	\$375	1.0	375	0	375
P. Trunzo	64	\$245	54.0	13,230	0	13,230
T. Stepnick T. Wright	64	\$230	2.0	460	0	460
		_	58.0	\$14,705	\$0	\$14,705
Total Due					=	\$14,705

LTV Copperweld Audit Summary of Time and Expenses July 1 - July 31, 2003

·	Project Code	Standard Rate	Total Hours	Professional Fees	Expenses	Total
J. Rossini J. Maloney T. Stepnick A. McNeilly M. Vandenburgh K. Hovanec	64 64 64 64 64	\$645 \$535 \$245 \$175 \$155 \$100	2.0 32.0 15.0 20.0 25.0 24.0	1,290 17,120 3,675 3,500 3,875 2,400	0 0 0 0 0	1,290 17,120 3,675 3,500 3,875 2,400
Total Due		~	118.0	\$31,860	\$0	\$31,860
						\$31,860

LTV Copperweld Tax Consulting Summary of Time and Expenses July 12, 2003 - August 15, 2003

		Standard Rate	Total Hours	Professional Fees	Expenses	Total
C. Lenns	Partner	\$620	16.5	10,230		 10,230
B. Gibney	Partner	\$620	0.5	310	-	310
K. Gilbreath	Partner	\$620	1.5	930	•	930
E. Heslin	Partner	\$550	3.5	1,925	-	1,925
G.Pooley	Partner	\$550	1.0	550	_	550
L. Bernardi	Sr. Mgr.	\$475	15.3	7,268	-	7,268
A. Culp	Sr. Mgr.	\$400	19.4	7,760	-	7,760
D. Van Voorst	Sr. Mgr.	\$450	0.6	270	-	270
M. Frank	Mgr.	\$375	2.9	1,088	-	1,088
C. Masterson	Mgr.	\$375	0.5	188	-	188
C. Malachias	ASP	\$120	1.0	120	-	120
K. Hall	ASP	\$42	1.0	42	-	42
M. Miller	ASP	\$120	2.0	240	-	240
S. Wong	Staff	\$140_	3.5	490	-	490
			69.2	\$ 31,410	\$ -	\$ 31,410
Total Due						\$ 31,410

LTV Copperweld Tax Consulting Summary of Time and Expenses June 13, 2003 - July 11, 2003

		Standard Rate	Total Hours	Professional Fees	Expenses	Total
C. Lenns	Partner	\$620	25.0	15,500		15,500
E. Heslin	Partner	\$550	15.5	8,525	<u>-</u> .	8,525
G.Pooley	Partner	\$550	3.0	1,650	-	1,650
L. Bernardi	Sr. Mgr.	\$475	22.1	10,498	96	10,594
A. Culp	Sr. Mgr.	\$400	20.6	8,240	-	8,240
H. Coates	Sr. Mgr.	\$450	0.4	180	_	180
D. Lamont	Sr. Mgr.	\$400	1.6	640	_	640
J. Malcolm	Sr. Mgr.	\$475	4.4	2,090	_	2,090
K. Owen	Sr. Mgr.	\$475	1.0	475	-	475
M. Frank	Mgr.	\$375	28.1	10,538	-	10,538
Lam	Mgr.	\$300	0.8	240	-	240
Fernando-Eden	Mgr.	\$300	0.3	90	_	90
C. Masterson	Mgr.	\$375	6.0	2,250	_	
C. Malachias	ASP	\$120	1.0	120	-	2,250
K. Hall	ASP	\$42	1.0	42	_	120
M. Miller	ASP	\$120	2.0	240	_	42
K. Deist	Staff	\$140	1.0	140	-	240
S. Wong	Staff	\$140	10.1	1,414	-	140
			143.9		96 \$	1,414 62,967

Total Due ___\$__62,967

LTV Copperweld Tax Consulting Summary of Time and Expenses May 1 - June 13, 2003

	_	Standard Rate	Total Hours	Professional Fees	Expenses	Total
C. Lenns	Partner	\$620	49.5	30,690	646	31,336
J. Blank	Partner	\$620	3.5	,	-	2,170
A. Dubroff	Partner	\$620	1.0	620	. <u> </u>	620
E. Heslin	Partner	\$550	8.4		_	4,620
L. Bernardi	Sr. Mgr.	\$475	29.7	14,108	_	14,108
A. Culp	Sr. Mgr.	\$400	11.4	4,560	_	4,560
W. Heinricher	Sr. Mgr.	\$475	5.9	2,803		=
J. Malcolm	Sr. Mgr.	\$475	0.6	285	-	2,803 285
J. McBride	Sr. Mgr.	\$475	5.0	2,375	29	
L. McKee	Sr. Mgr.	\$475	0.5	238	29	2,404
K. Owen	Sr. Mgr.	\$475	3.0	1,425	-	238
M. Frank	Mgr.	\$375	61.0	22,875	332	1,425
J. Jordan	Mgr.	\$300	0.2	22,673 60	332	23,207
C. Masterson	Mgr.	\$375	3.5	1,313	-	60
T. Miller	Mgr.	\$375	0.5	•	-	1,313
N. Burke	Senior	\$224	10.0	188	-	188
L. Moldawer	Senior	\$22 4 \$224		2,240	-	2,240
K. Deist	Staff	\$22 4 \$140	26.5	5,936	1,110	7,046
S. Wong	Staff		0.5	70	-	70
5. Wong	Stati	\$140_	1.5	210		210
			222.2	\$96,784	\$2,117	\$98,901
Total Due						\$98,901

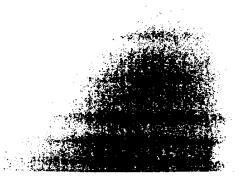
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LTV Copperweld Audit Summary of Time and Expenses
August 1 - August 31, 2003

	Project Code	Standard Rate	Total Hours	Professional Fees	Ехрепяея	Total
J. Maloney	64	\$535	8.0	4,280	0	4,280
M. Hatzfeld	64	\$405	4.0	1,620	. 0	1,620
T. Stepnick	64	\$245	83.0	20,335	0	20,335
		~	95.0	\$26,235	\$0	\$26,235
Total Due		•			=	\$26,235

LTV Copperweld Tax Consulting Summary of Time and Expenses August 16, 2003 - Sept. 12, 2003

		Standard Rate	Total Hours	Professional Fees	Expenses	To	otal
C. Lenns	Partner	\$620	19.5	12,090	-	1	12,090
R. Hanson	Partner	\$620	3.0	1,860	-		1,860
L. Bernardi	Sr. Mgr.	\$475	4.4	2,090	-		2,090
T. Slowey	Sr. Mgr.	\$475	1.5	713	-		713
M. Frank	Mgr.	\$375	6.4	2,400	-		2,400
K. Deist	Staff	\$140	2.0	280	-		280
		_	36.8	\$ 19,433	\$ -	\$ 1	19,433
Total Due						\$ 1	19,433



LTV Copperweld Tax Consulting Summary of Time and Expenses September 13, 2003 - October 10, 2003

		Standard Rate	Total Hours	Professional Fees	Expenses	Total
C. Lenns	Partner	\$620	29.0	17,980		17,980
E. Heslin	Partner	\$550	3.7	2,035	-	2,035
J. Blank	Partner	\$620	0.5	310	_	310
G. Boehmer	Partner	\$600	1.5	900	-	900
L. Bernardi	Sr. Mgr.	\$475	14.3	6,793	-	6,793
A. Culp	Sr. Mgr.	\$400	8.7	3,480	-	3,480
M. Frank	Mgr.	\$375	2.8	1,050	-	1,050
C. Malachias	ASP	\$120	1.0	120	-	120
M. Miller	ASP	\$120	3.0	360	-	360
K.Hall	ASP	\$42	1.0	42	-	42
·		_	65.5	\$ 33,070	\$ -	\$ 33,070
Total Due						\$ 33,070

LTV Copperweld Tax Consulting Summary of Time and Expenses November 1, 2003 - November 28, 2003

		Standard	Total	Professional			
		Rate	Hours	Fees	Expenses		Total
C. Lenns	Partner	\$620	21.0	13,020		-	13,020
E. Heslin	Partner	\$550	13.4	7,370	-		7,370
J. Malcolm	Sr. Mgr.	\$475	2.8	1,330	-		1,330
G. Boehmer	Partner	\$600	3.0	1,800	-		1,800
L. Bernardi	Sr. Mgr.	\$475	8.8	4,180	-		4,180
D. Dysert	Sr. Mgr.	\$475	2.5	1,188	-		1,188
A. Culp	Sr. Mgr.	\$400	16.6	6,640	_		6,640
C. Masterson	Mgr.	\$375	3.2	1,200	-		1,200
M. Miller	ASP	\$120	5.0	600	-		600
K.Hall	ASP	\$42_	2.0	84	-		84
		_	78.3	\$ 37,412	\$ -	\$	37,412
Total Due						_\$_	37,412

LTV Copperweld Tax Consulting Summary of Time and Expenses November 1, 2003 - November 28, 2003

		Standard Rate	Total Hours	Professional Fees	Expenses	Total
C. Lenns	Partner	\$620	21.0	13,020	55	13,075
E. Heslin	Partner	\$550	9.0	4,950	•	4,950
G. Boehmer	Partner	\$600	1.5	900	_	900
M. Rollinson	Partner	\$620	0.8	496	<u>.</u> .	496
G. Pooley	Partner	\$550	0.5	275	-	275
J. Malcolm	Sr. Mgr.	\$475	1.8	855	-	855
L. Bernardi	Sr. Mgr.	\$475	2.5	1,188	-	1,188
D. Dysert	Sr. Mgr.	\$475	5.2	2,470	-	2,470
A. Culp	Sr. Mgr.	\$400	16.9	6,760	_	6,760
I. Mirsky	Sr. Mgr.	\$475	2.5	1,188	-	1,188
T. Wichman	Sr. Mgr.	\$475	4.8	2,280	_	2,280
S. Zahorchak	Sr. Mgr.	\$475	1.1	523	_	523
M. Frank	Mgr.	\$375	22.5	8,438	_	8,438
A. Duryea	Staff	\$140	5.5	770	-	770
J. Cwiklinski	Staff	\$140	<u>23.0</u>	<u>3,220</u>	-	3,220
			118.6	\$ 47,331	\$ 55	\$ 47,386
Total Due						\$ 47,386

Exhibit D

Summary Schedules and detail for the time period January 1, 2001 through April 4, 2003 previously submitted with fee applications one through five.

I ERNST & YOUNG LLP

INVOICE NUMBER:

21887647

DATE:

June 12, 2003

Mr. Steve Schneider, Controller LTV-Copperweld Four Gateway Center Pittsburgh, PA 15222-1211

PLEASE REMIT TO:

Ernst & Young LLP P.O. Box 640382 Pittsburgh, PA 15264-0382

EIN: 34-6565596

BU: US016 Client Number: 60001536

Progress billing for the audit on the financial statements of the Copperweld business of the LTV Corporation for the year ended December 31, 2002.

Total Due

\$15,731

PLEASE PAY BY INVOICE NUMBER AND ENCLOSE REMITTANCE COPY DUE UPON RECEIPT

CLIENT COPY

LTV Copperweld Audit Summary of Time and Expenses May 1 - May 31, 2003

	Project Code	Standard Rate	Total Hours	Professional Fees	Expenses	Total
J. Rossini M. Hatzfeld T. Stepnick J. Maloney K. Hall	64 64 64 64	\$645 \$395 \$220 \$478 \$42	2.5 4.0 9.0 22.0 1.0	1,613 1,580 1,980 10,516 42	0 0 0 0	1,613 1,580 1,980 10,516 42
		_	38.5	\$15,731	\$0	\$15,731
Total Due					=	\$15,731

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II ERNST & YOUNG

INVOICE NUMBER:

21921749

July 21, 2003

PLEASE REMIT TO:

Ernst & Young Pittsbg Ntnl Bnk - Pitt 640382 P.O. Box 640382 Pittsburgh, PA 15264-0382

EIN: 34-6565596

Mr. Steve Schneider, Controller LTV-Copperweld Four Gateway Center Pittsburgh, PA 15222-1211

BU: US016 CLIENT NUMBER: 60001536

For professional services related to the 2001 and 2002 Copperweld VEBA Plan from May 1, 2003 to May 31, 2003.

Total Due

\$14,705

LTV Copperweld Audit Summary of Time and Expenses May 1 - May 31, 2003

	Project Code	Standard Rate	Total Hours	Professional Fees	Expenses	Total
D. Labate P. Trunzo T. Stepnick T. Wright	64 64 64 64	\$640 \$375 \$245 \$230	1.0 1.0 54.0 2.0		0 0 0	640 375 13,230 460
•		-	58.0	\$14,705	\$0	\$14,705
Total Due					5	\$14,705

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